17 FEB. 1930

Government of Bombay

FINANCE DEPARTMENT

LIBRARY OF THE ROYAL ASIATIC

BUDGET

OF

THE GOVERNMENT OF BOMBAY

FOR

1930-31

1931-32-33

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Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1930-31

133153

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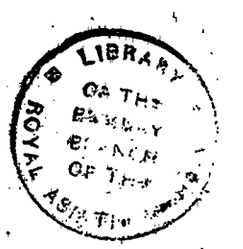

LIBRARY
OF THE
ROYAL ASIATIC

STATEMENT I.

Total Revenue (ordinary) and Expenditure (charged to revenue) of the Government of Bombay.

(Lakhs of rupees.)

——	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30 (Revised).	1930-31 (Budget).
Revenue	13,42	14,47	14,57	14,66	14,39	13,72	14,09	14,01	14,69	14,44
Expenditure	15,13	13,55	13,99	14,15	15,03	15,13	14,29	14,26	14,67	14,43

Note.—Interest received from the three local bodies for transmission to the Government of India has not been included in these figures.

The contribution which was payable to the Government of India under Devolution Rule 18, has been included in the ordinary expenditure for the years concerned—1921-24, 56 lakhs; 1925-26, 34 lakhs; 1926-27, 28 lakhs.

Receipts under "XLII-Bombay Development Scheme" have been included as "ordinary revenue" because that is being done from 1929-30 onwards.

For comparison of 1928-29 and following years with previous years the following changes require to be taken into consideration :—

(*a*) (i) The Revenue head "XXXI-Bombay Development Scheme" was opened in 1928-29.
(ii) In 1928-29 recoveries began to be shown as revenue instead of as deductions from expenditure.
(iii) From the same year transfers have been made to Revenue from the Famine Fund.

(*b*) (i) The Revenue head "42-Bombay Development Scheme" was opened in 1928-29.
(ii) Recoveries are no longer deducted.

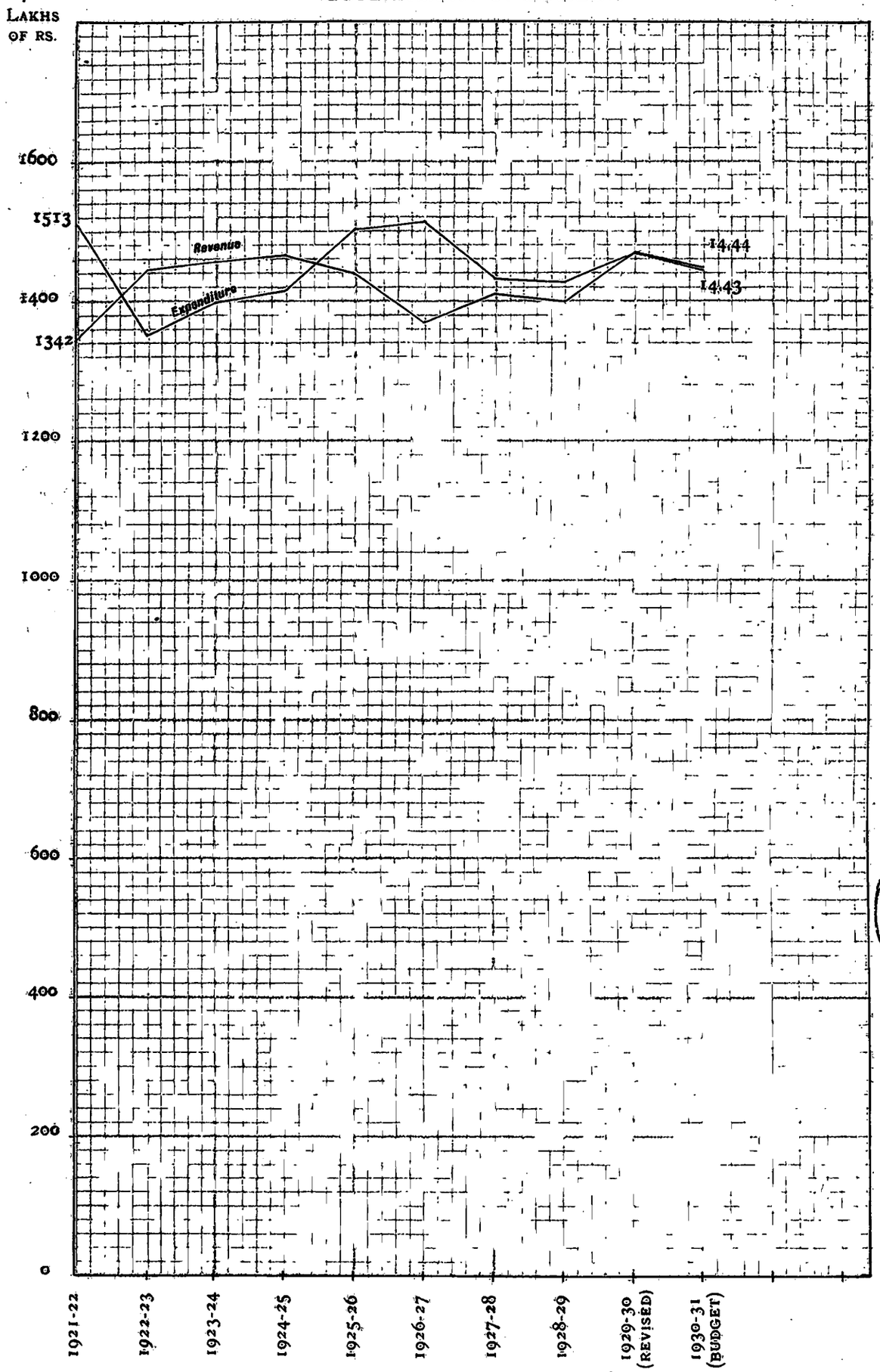
Comparison of the figures in Statement I with the corresponding figures in the White Book.

——	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30 (Revised).	1930-31 (Budget).
Revenue.										
Revenue from Statement "A" in the White Book.	13,11	14,17	14,53	14,99	15,58	14,86	15,34	15,26	16,01	15,74.
Add—Contribution to the Government of India under Devolution Rule 18 which is expenditure and was so shown in the later years.	+56	+56	+56	+56	...	...	...	...	...	...
	13,67	14,73	15,09	15,55	15,58	14,86	15,34	15,26	16,01	15,74
Deduct—Interest received from the three Presidency Corporations which appears on both sides of the accounts.	-45	-54	-80	-1,13	-1,47	-1,39	-1,34	-1,34	-1,32	-1,30
	13,22	14,19	14,29	14,42	14,11	13,47	14,00	13,92	14,69	14,44
Add—Receipts under "XLII".	+20	+28	+28	+24	+28	+25	+9	+9	(Already	included).
Revenue as shown in Statement I.	13,42	14,47	14,57	14,66	14,39	13,72	14,09	14,01	14,69	14,44
Expenditure.										
Expenditure from Statement "C" in the White Book.*	15,02	13,53	14,23	14,72	16,50	16.52	15,63	15,60	15,99	15,73
Add—Contribution to the Government of India under Devolution Rule 18 which was in the early years shown as a deduction from receipts.	+56	+56	+56	+56	...	...	...	...	...	...
	15,58	14,09	14,79	15,28	16,50	16,52	15,63	15,60	15,99	15,73
Deduct—Interest received from the three Presidency Corporations which appears on both sides of the accounts.	-45	-54	-80	-1,13	-1,47	-1,39	-1,34	-1,34	-1,32	-1,30
Expenditure as shown in Statement I.	15,13	13,55	13,99	14,15	15,03	15,13	14,29	14,26	14,67	14,43

* In the White Books of the years 1923-24 to 1926-27 the statement of expenditure was entered as Statement "B".

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4a
			Rs.	Rs.
LLOYD BARRAGE AND CANALS CONSTRUCTION.		ABSTRACT. *I—Works*		
		Barrage including Canal Head Regulators ..	5,77,32,106	5,58,50,832
		Rohri Canal System and Khairpur Feeders ..	3,23,09,515	2,73,91,092
		Eastern Nara Canal System	1,88,95,833	1,10,02,315
		Right Bank Canal System	4,27,04,654	2,56,05,030
		Manchar Regulator and Drains	62,21,145	14,88,350
		Rectangulation, Sub-rectangulation, Surveying and Levelling, etc., to be done by the Government of India Survey Party and by Revenue Surveyor ..	....	....
		Revenue Establishment chargeable to "Works" excluding that employed on sub-rectangulation ..	....	....
		Deduct—On account of adjustment since made by journal entries	....	....
		Total, I—Works ..	15,78,63,253*	12,13,37,619
		Deduct—Credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and his establishment by debit to "5, Land Revenue"	....	....
		Deduct—Saving on English stores recently reported by the High Commissioner for India	....	....
		Add—For loss by exchange on English stores ..	....	....
		Net Total, I—Works ..	15,78,63,253	12,13,37,619
		II—Establishment	2,60,02,294	....
		Pensionary charges	....	....
		III—Tools and Plant	41,44,201†	....
		IV—Suspense	....	....
		Deduct—Receipts on Capital Account	....	....
		Grand Total ..	18,80,09,748	12,13,37,619
		Deduct—Salvage value	—74,64,680	....
			18,05,45,068	....
		Deduct—Share of cost of the Barrage payable by Khairpur State	—25,37,000	....
		Total, Direct charges ..	17,80,08,068	....

TOTAL REVENUE (ORDINARY) AND EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

G. P. Z. O., Poona, 1930.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

STATEMENT II.

Chief items of revenue (ordinary) of the Government of Bombay.

(Lakhs of rupees.)

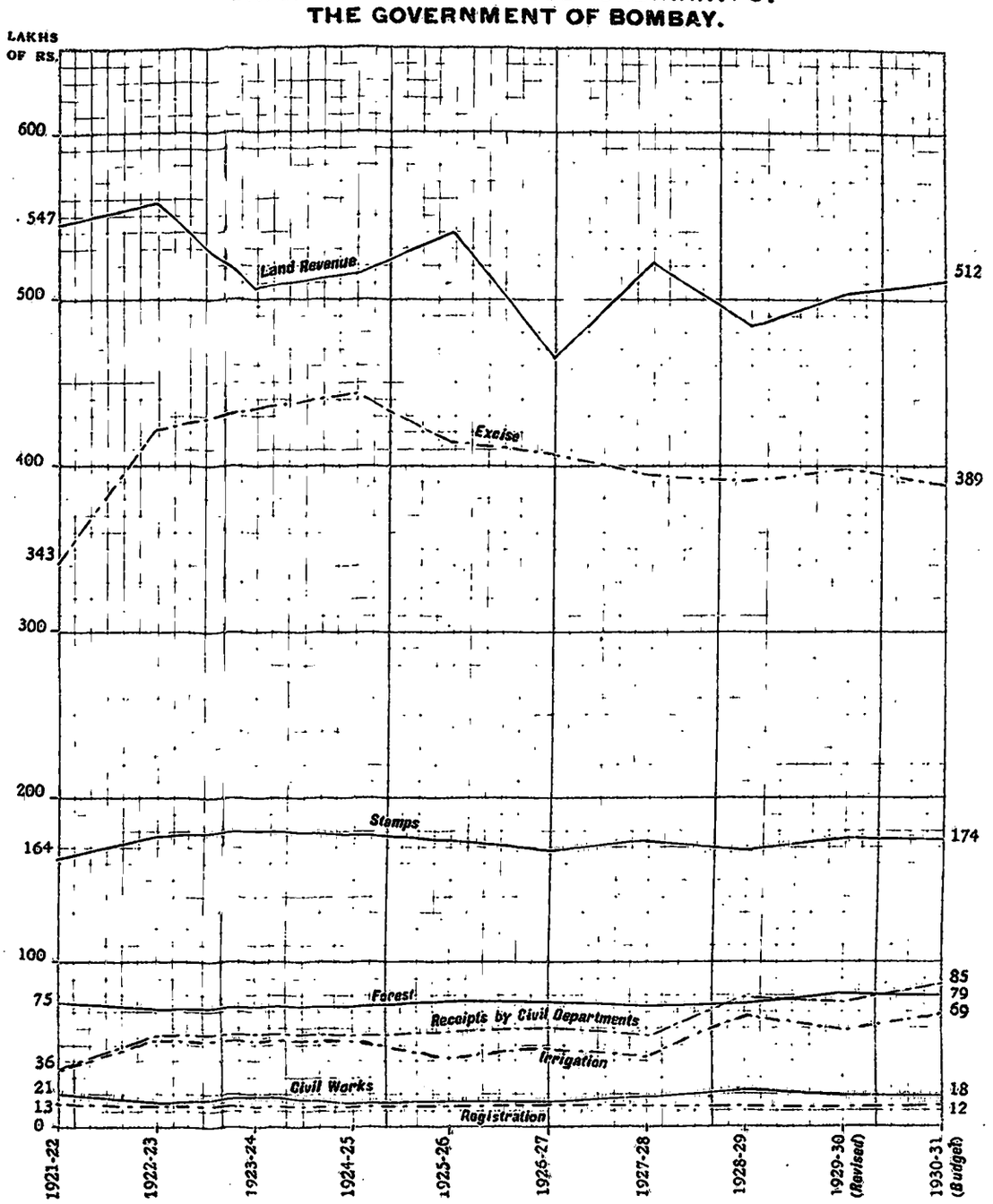
	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30, Revised	1930-31, Budget
Land Revenue ...	5,47	5,59	5,09	5,17	5,41	4,67	5,28	4,85	5,02	5,12
Excise ...	3,43	4,23	4,35	4,43	4,15	4,09	3,96	3,92	3,97	3,89
Stamps ...	1,64	1,77	1,80	1,78	1,76	1,68	1,75	1,68	1,76	1,74
Forest ...	75	70	72	73	75	77	73	73	80	79
Registration ...	13	13	13	13	13	12	12	12	12	13
Irrigation ...	36	53	54	53	42	49	43	66	59	69
Civil Administration ...	36	53	56	53	53	59	56	77	75	85
Civil Works ...	21	16	18	15	15	16	17	21	18	18

Note.—The receipts shown under the head "Civil Administration" are the totals of the receipts under the following heads:—

XVII.—Administration of Justice.
XVIII.—Jails and Convict Settlements.
XIX.—Police.
XXI.—Education.
XXII.—Medical.
XXIII.—Public Health.
XXIV.—Agriculture.
XXV.—Industries.
XXVI.—Miscellaneous Departments.

II

CHIEF ITEMS OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY.



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STATEMENT III.

Chief items of expenditure (charged to revenue) of the Government of Bombay

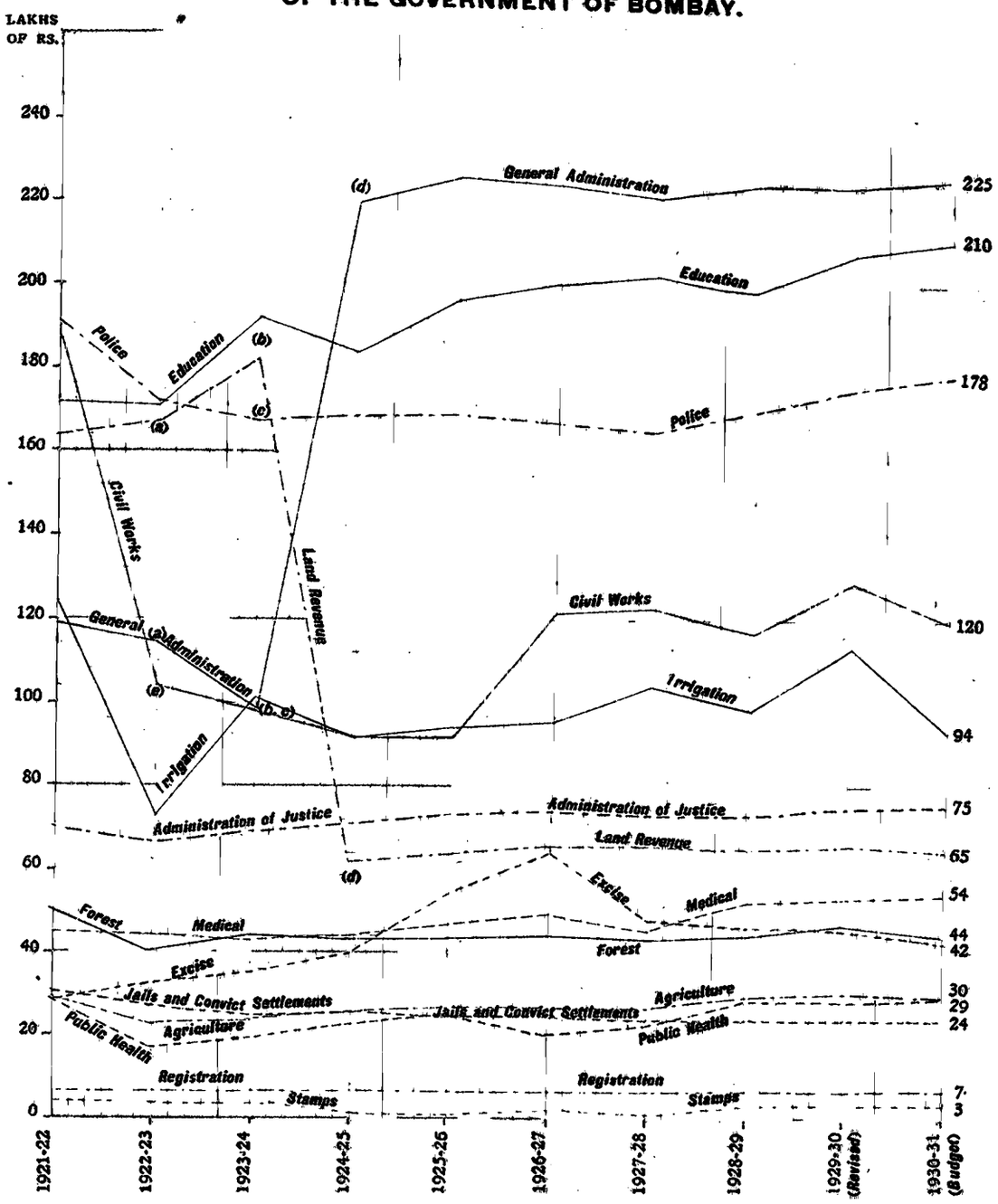
(Lakhs of rupees.)

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30, Revised	1930-31, Budget
Land Revenue ...	1,64	(a) 1,67	(b) 1,82	(d) 62	64	66	66	65	66	65
Excise ...	29	33	35	40	54	64	48	46	45	42
Stamps ...	4	4	4	1	1	2	1	3	3	3
Forest ...	50	40	44	43	43	44	43	44	46	44
Registration ...	7	7	7	7	7	7	7	7	7	7
Irrigation ...	1,24	73	1,01	92	94	96	1,05	99	1,14	94
General Administration .	1,19	(a) 1,14	(b), (c) 99	(d) 2,19	2,25	2,23	2,20	2,23	2,23	2,25
Administration of Justice ...	70	66	69	71	73	74	73	73	74	75
Jails and Convict Settlements ...	31	27	25	26	25	25	24	24	24	24
Police ...	1,91	1,72	(c) 1,67	1,69	1,69	1,67	1,65	1,70	1,75	1,78
Education ...	1,72	1,71	1,92	1,84	1,96	2,00	2,02	1,98	2,07	2,10
Medical ...	45	44	43	44	47	50	46	53	53	54
Civil Works ...	1,87	(e) 1,08	98	92	92	1,22	1,23	1,17	1,29	1,20
Public Health ...	29	17	19	22	25	20	22	28	28	29
Agriculture ...	29	23	24	26	27	27	27	30	31	30

(a), (b), (c), (d) and (e)—See foot-notes to graph III.

Note.—These figures are exclusive of expenditure in England.

CHIEF ITEMS OF EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



(a) In 1922-23 the cost of the Collector of Bombay and his establishment and the contingent charges (except postage and telegrams) of all Collectors were transferred from "22, General Administration" to "5, Land Revenue." These amounted at the time to about Rs. 5 lakhs.

(b) From 1923-24 onwards a fixed amount of Rs. 18·78 lakhs has been debited each year to "5 Land Revenue" by transfer from 22, General Administration." This represents the portion debitable to "5, Land Revenue" on account of district administration.

(c) In 1923-24 the cost (about Rs. 9 lakhs) of "Village Police" was transferred from "26, Police" to "22, General Administration."

(d) In 1924-25- (i) The cost (averaging Rs. 24 lakhs) of the pay and allowances of district and village officers entered under the minor head "Land Records," and

(ii) the value (averaging Rs. 97 lakhs) of the assessments of service lands alienated to district and village officers.

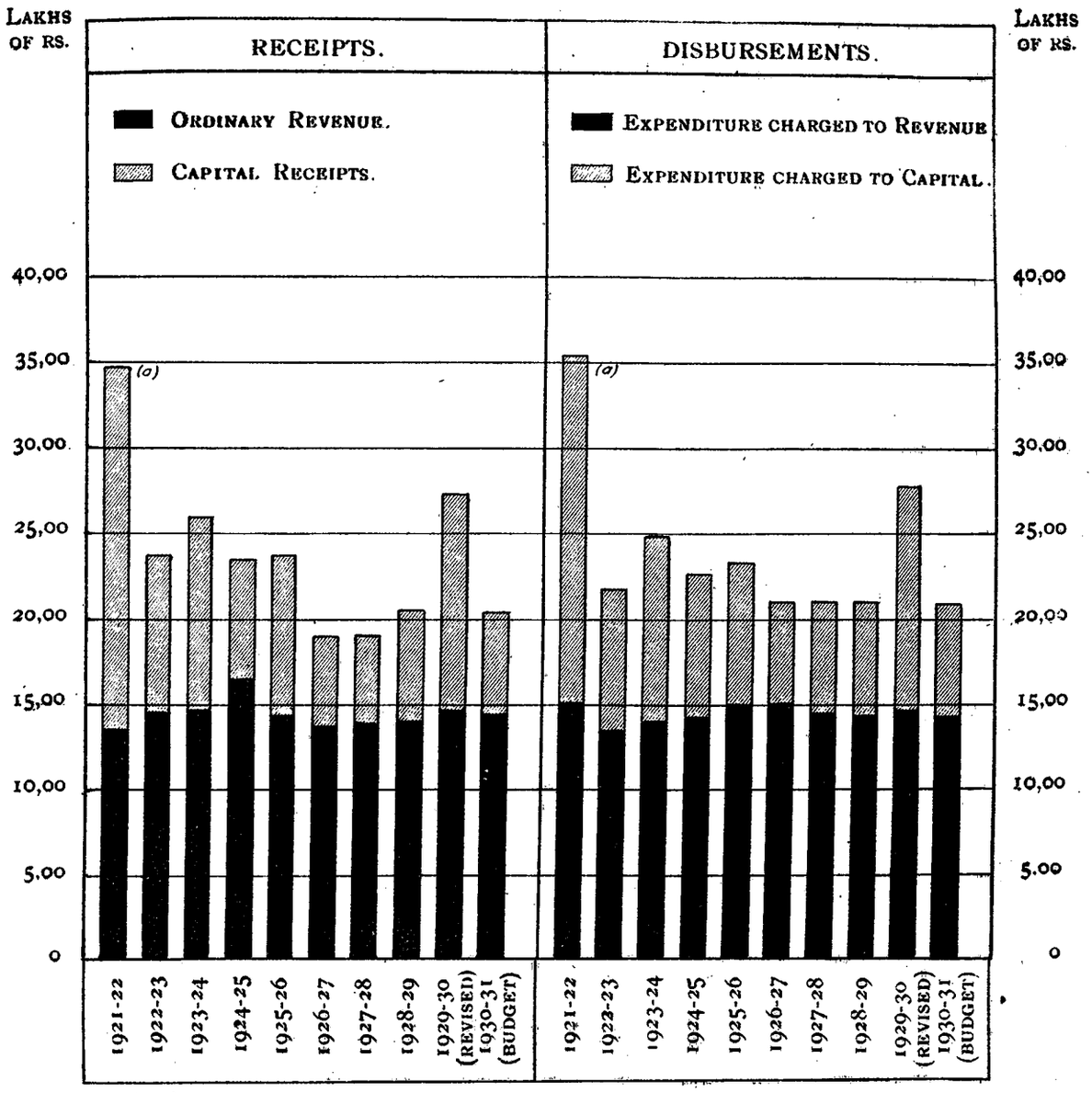
were transferred from "5, Land Revenue" to "22, General Administration."

Changes *(a)* to *(d)* were all changes in accounts classification made under instructions from the Auditor General.

(e) The decrease in the expenditure on civil works in 1922-23 as compared with that in 1921-22 was due partly to a restriction of building, owing to the financial stringency, and partly to the introduction of the policy of borrowing for civil works. The increase in 1926-27 as compared with 1925-26 was due to the borrowing for civil works being materially reduced by the introduction of the restriction that only works estimated to cost Rs. 5 lakhs or more should be financed from loan funds. In 1927-28 the expenditure on works was considerably reduced, but the figure of expenditure under "41, C.W." remained constant owing to the transfer to the head from "47, Miscellaneous" of the provision of Rs. 19 lakhs for grants to local bodies for communications.

Govt. Photozincographic Dept., Poona, 1930.

TOTAL RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF BOMBAY.



RECEIPTS.			DISBURSEMENTS.		
Year.	* Ordinary.	Capital.	Year.	* Charged to Revenue.	Charged to Capital.
	Lakhs of Rupees			Lakhs of Rupees	
1921-22	13,42	21,23	1921-22	15,13	20,44
1922-23	14,47	9,42	1922-23	13,55	8,14
1923-24	14,57	11,56	1923-24	13,99	10,65
1924-25	14,66	8,77	1924-25	14,15	8,42
1925-26	14,39	9,49	1925-26	15,03	8,19
1926-27	13,72	5,23	1926-27	15,13	5,92
1927-28	14,09	5,09	1927-28	14,29	6,84
1928-29	14,01	6,46	1928-29	14,26	6,77
1929-30 (REVISED)	14,69	12,56	1929-30 (REVISED)	14,67	13,07
1930-31 (BUDGET)	14,44	5,85	1930-31 (BUDGET)	14,43	6,43

(a) In the accounts of 1921-22 a book-entry of 12,06 lakhs was made both under receipts and disbursements on account of pre-reform debt of this province transferred from Government of India accounts.

* The figures of ordinary revenue and expenditure (charged to revenue) are the same as in Statement I (page IV).

G. P. Z. Poona, 1930.

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE FIVE YEARS ENDING 1928-29

AND

BUDGET AND REVISED ESTIMATES FOR 1929-30

No. of Account Head.	Heads of Revenue.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Budget.	1929-30, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
II	Taxes on Income	...	...	...	...	...	...	...
V	Land Revenue	5,16,53	5,41,11	4,66,95	5,23,19	4,84,68	5,12,00	5,01,54
VI	Excise	4,42,98	4,15,33	4,09,39	3,96,20	3,92,26	3,89,00	3,96,77
VII	Stamps	1,78,06	1,76,34	1,67,57	1,75,40	1,68,40	1,76,73	1,76,00
VIII	Forest	73,08	75,28	76,56	72,94	73,43	72,95	79,79
IX	Registration	12,49	12,78	12,04	11,82	11,75	12,30	12,10
IX-A	Scheduled Taxes	9,03	15,30	19,55	21,20	21,52	20,68	19,18
	Total ...	12,32,17	12,36,14	11,52,06	12,00,75	11,52,04	11,83,66	11,85,38
	Irrigation, Navigation, Embankment and Drainage Works.							
XIII	Works for which capital accounts are kept.	52,68	41,35	48,27	42,09	49,30	53,22	42,81
XIV	Works for which no capital accounts are kept.	65	77	97	86	16,42	17,00	16,46
	Total ...	53,28	42,12	49,24	42,95	65,72	70,22	59,27
	Debt Service.							
XVI	Interest ...	1,32,67	1,65,80	1,68,13	1,58,27	1,51,52	1,46,45	1,48,78
	Total ...	1,32,67	1,65,80	1,68,13	1,58,27	1,51,52	1,46,45	1,48,78
	Civil Administration.							
XVII	Administration of Justice ...	15,14	16,46	17,89	14,76	15,52	16,82	16,30
XVIII	Jails and Convict Settlements ...	4,59	5,02	5,65	6,01	5,41	5,60	5,10
XIX	Police	5,00	7,85	7,77	7,28	11,10	11,17	11,64
XX	Ports and Pilotage	...	...	...	...	...	...	...
XXI	Education	11,21	10,52	10,85	11,07	11,86	13,67	11,97
XXII	Medical	6,25	6,55	5,46	5,86	13,74	12,75	13,50
XXIII	Public Health	5,65	6,15	6,35	6,43	13,90	13,90	11,40
XXIV	Agriculture	3,37	3,19	3,01	2,74	3,49	3,41	3,50
XXV	Industries	4	4	7	5	6	3	4
XXVI	Miscellaneous Departments ...	2,12	1,99	2,05	1,84	1,83	1,87	1,83
	Total ...	53,37	57,77	59,10	56,04	76,91	79,22	75,28
	Civil Works.							
XXX	Civil Works	15,42	16,13	16,38	17,05	20,71	18,05	17,94
XXXI	Bombay Development Scheme...	...	...	...	17,65	18,00	21,69	27,70
	Total ...	15,42	16,13	16,38	34,70	38,71	39,74	45,64
	Miscellaneous.							
XXXII	Transfers from Famine Relief Fund	...	...	...	9,75	16,21	30,49	50,76
XXXIII	Receipts in aid of Superannuation	18,04	17,74	19,84	14,67	15,39	14,75	23,54
XXXIV	Stationery and Printing ...	2,44	3,65	3,98	3,68	4,53	4,04	4,50
XXXV	Miscellaneous	7,27	9,28	10,72	5,72	2,74	3,04	3,30
	Total ...	27,75	30,67	34,54	33,82	38,87	52,32	82,10
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.							
XXXIX	Contribution to the Central Government by Provincial Government.	-56,00	...	...	...	...	...	...
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments.	40,52	9,76	4,08	4	...	...	...
	Provincial revenue in England—High Commissioner.	...	...	...	1	2	...	8
	Total ...	-15,48	9,76	4,08	5	2	...	8
	Extraordinary Items.							
XL	Extraordinary Receipts ...	...	...	2,58	7,91	1,96	10	3,85
	Total Revenue ...	14,99,18	15,58,39	14,86,06	15,34,49	15,25,75	15,71,71	16,00,38

No. of Account Head.	Heads of Revenue.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Budget.	1929-30, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Capital Account not charged to Revenue.							
XLII	Bombay Development Scheme ...	24,26	28,00	25,46	8,70	8,70	8,12	...
	Total ...	24,26	28,00	25,46	8,70	8,70	8,12	...
	Debt Heads.							
	Deposits and Advances—							
	Famine Relief Fund ...	50,23	50,99	46,95	20,27	8,93	...	9,88
	Transfers from Famine Relief Fund	...	...	..	...	24,02	9,54	26,39
	Appropriation for Reduction or Avoidance of Debt.	13,92	20,83	19,29	18,42	20,87	23,13	22,99
	Miscellaneous Government Account.	...	...	...	...	...	...	...
	Suspense Account ...	71,38	1,32,03	1,11,00	1,25,92	1,21,16	...	...
	Deposits of Depreciation Fund of Government Presses.	...	...	62	79	1,39	71	58
	Loans and Advances by Provincial Government ...	37,13	86,71	82,90	52,99	52,03	91,48	1,15,64
	Advances from the Provincial Loans Fund.	7,04,68	6,58,00	2,61,98	2,90,58	4,17,34	4,13,91	10,80,89
	Total, Debt Heads ...	8,77,34	9,48,56	5,22,74	5,08,87	6,45,74	5,38,77	12,56,37
	Total, Capital Receipts ...	9,01,60	9,76,56	5,48,20	5,17,57	6,54,44	5,46,89	12,56,37
	Total Receipts* ...	24,00,78	25,34,95	20,34,26	20,52,05	21,80,19	21,18,60	28,56,75
	Opening Balance ...	5,82,41	6,68,17	7,33,69	5,23,85	3,28,47	2,90,31	2,71,73
	Grand Total ...	29,83,19	32,03,12	27,67,95	25,75,91	25,08,66	24,08,91	31,28,48

	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Budget.	1929-30, Revised.
Ordinary Revenue ...	14,99,18	15,58,39	14,86,06	15,34,49	15,25,75	15,71,71	16,00,38
Capital Receipts	9,01,60	9,76,56	5,48,20	5,17,57	6,54,44	5,46,89	12,56,37

No. of Account Head.	Heads of Expenditure.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.
1	2	3	4	5	6
	Direct Demands on Revenue.				
5	Land Revenue (Reserved)	62,15	64,15	65,71	66,48
6	Excise (Transferred)	40,22	54,07	64,02	47,95
7	Stamps (Reserved)	88	1,39	1,75	1,32
8	Forest (Transferred)	42,99	40,92	41,40	40,58
8A	Forest Capital Outlay (Transferred)... ...	...	2,02	2,22	2,44
9	Registration (Transferred)	6,81	6,66	6,66	6,53
9A	Scheduled Taxes (Reserved)	18	18	19	20
	Total ...	1,53,23	1,69,39	1,81,95	1,65,50
	Reserved ...	63,21	65,72	67,65	68,00
	Transferred ...	90,02	1,03,67	1,14,30	97,50
	Irrigation Revenue Account.				
14	Interest on Works for which capital accounts are kept—Irrigation Works (Reserved).	57,20	62,43	54,08	54,75
15	Other Revenue Expenditure Financed from Ordinary Revenue (Reserved)—				
	A. Irrigation Works (P. W.)	33,82	30,63	23,68	29,34
	B. Navigation, Embankment and Drainage Works (P. W.).	35	57	41	56
	A. Irrigation Works (Civil)	19	64	22	24
15 (1)	Other Revenue Expenditure Financed from Famine Fund (Reserved).	...	...	7,11	10,31
	Total (Reserved) ...	91,56	94,27	85,50	95,20
	Irrigation Capital Account (charged to Revenue).				
16	Construction of Protective Irrigation Works (Reserved)—				
	A. Financed from Famine Relief Fund ...	...	...	10,00	10,00
	B. Financed from Ordinary Revenues ...	...	...	...	...
	Total (Reserved) ...	...	...	10,00	10,00
	Debt Services.				
19	Interest on Ordinary Debt (Reserved) ...	1,90,00	2,58,75	2,33,68	2,10,64
20	Interest on other obligations (Reserved) ...	...	...	...	...
21	Reduction or Avoidance of Debt (Reserved) ...	11,91	18,24	16,13	14,74
	Total (Reserved) ...	2,01,91	2,76,99	2,49,81	2,25,38

1928-29, Accounts.	1929-30, Budget.			1929-30, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
64,77	50,98	14,91	65,89	50,43	15,20	65,63	5
46,32	42,26	1,91	44,17	42,73	2,04	44,77	6
2,68	2,73	Nil	2,73	2,73	.....	2,73	7
41,25	38,86	4,29	43,15	38,66	4,83	43,49	8
2,33	2,72	.....	2,72	2,49	.....	2,49	8A
6,55	6,89	.....	6,89	6,75	.....	6,75	9
20	20	.....	20	20	.....	20	9A
1,64,10	1,44,64	21,11	1,65,75	1,43,99	22,07	1,66,06	
67,65	53,91	14,91	68,82	53,36	15,20	68,56	
96,45	90,73	6,20	96,93	90,63	6,87	97,50	
55,51	.....	56,75	56,75	.....	56,71	56,71	14
22,72	19,01	.....	19,01	17,04	.....	17,04	15A
59	48	.....	48	45	.....	45	15B
22	24	9	33	20	9	29	15A
10,00	12,56	59	13,15	17,33	59	17,92	15(1)
89,04	32,29	57,43	89,72	35,02	57,39	92,41	
.....	.....	11,79	11,79	.....	21,79	21,79	16A
10,00	.....	10,00	10,00	.....	.....	.....	16B
10,00	.....	21,79	21,79	.....	21,79	21,79	
2,05,37	20	1,86,86	1,87,06	20	1,97,33	1,97,53	19
.....	.....	96	96	.....	96	96	20
12,94	.....	17,90	17,90	.....	14,09	14,09	21
2,16,31	20	2,05,72	2,05,92	20	2,12,38	2,12,58	

No. of Account Head.	Heads of Expenditure.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.
1	2	3	4	5	6
	Civil Administration.				
22	General Administration (Reserved)	2,17,68	2,23,37	2,21,28	2,18,77
22	General Administration (Transferred) ...	1,55	1,57	1,63	1,61
24	Administration of Justice (Reserved) ...	71,37	72,74	74,05	78,25
25	Jails and Convict Settlements (Reserved) ...	25,96	25,28	24,74	24,26
26	Police (Reserved)	1,68,98	1,69,37	1,67,07	1,64,75
27	Ports and Pilotage (Reserved)	20	21	21	21
30	Scientific Departments (Transferred) ...	66	79	60	58
31	Education (Reserved)	6,69	6,84	6,76	6,75
31	Education (Transferred)	1,77,35	1,88,98	1,92,88	1,95,11
32	Medical (Reserved)	7	5	6	5
32	Medical (Transferred)	43,78	47,15	49,85	46,37
33	Public Health (Transferred)	22,27	24,57	19,97	21,79
34	Agriculture (Transferred)	26,06	26,81	26,86	27,40
35	Industries (Transferred)	19	69	89	70
37	Miscellaneous Departments (Reserved) ...	4,66	4,27	4,13	4,06
37	Miscellaneous Departments (Transferred) ...	16	21	21	20
	Total ...	7,67,63	7,92,90	7,91,19	7,85,86
	Reserved ...	4,95,61	5,02,13	4,98,30	4,92,10
	Transferred ...	2,72,02	2,90,77	2,92,89	2,93,76
	Civil Works.				
41	Civil Works (Reserved)	3,85	5,11	5,01	4,67
41	Civil Works (Transferred)	88,02	86,77	1,17,08	1,17,90
42	Bombay Development Scheme (Reserved) ...	...	...	.....	24,79
	Total ...	91,87	91,88	1,22,09	1,47,36
	Reserved ...	3,85	5,11	5,01	29,47
	Transferred ...	88,02	86,77	1,17,08	1,17,89
	Miscellaneous.				
43	Famine (Reserved)—				
	A. Famine Relief	13,26	9,32	11,27	15,14
	B. Transfers to Famine Relief Fund ...	43,97	44,28	35,22	7,90
45	Superannuation Allowances and Pensions (Reserved).	50,86	56,25	55,74	51,88
46	Stationery and Printing Partly (Reserved) and Partly (Transferred).	Reserved ... 9,77	11,07	13,72	12,20
		Transferred ... 1,65	1,78	1,76	1,66
47	Miscellaneous (Reserved)	6,60	13,43	10,49	4,16
47	Miscellaneous (Transferred)	15,97	22,48	22,33	3,69
	Total ...	1,42,08	1,58,61	1,50,53	96,63
	Reserved ...	1,24,46	1,34,35	1,26,44	91,28
	Transferred ...	17,62	24,26	24,09	5,35

1928-29, Accounts.	1929-30, Budget.			1929-30, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
2,21,82	1,01,56	1,20,87	2,22,43	1,01,39	1,20,47	2,21,86	22
1,59	1,60	.....	1,60	1,60	.....	1,60	22
72,92	62,92	9,74	72,66	65,61	8,50	74,11	24
23,69	23,36	1,14	24,50	23,34	1,07	24,41	25
1,69,73	1,66,72	8,57	1,75,29	1,66,46	8,83	1,75,29	26
21	23	.....	23	21	3	24	27
84	90	.....	90	90	.....	90	30
6,91	6,79	21	7,00	6,74	13	6,87	31
1,90,91	1,95,27	6,91	2,02,18	1,92,65	7,07	1,99,72	31
4	6	.....	6	6	.....	6	32
53,26	49,48	4,34	53,82	49,06	4,12	53,18	32
28,50	31,24	2,52	33,76	26,24	2,15	28,39	33
29,53	28,29	2,26	30,55	29,26	2,11	31,37	34
79	1,47	1	1,48	1,18	1	1,19	35
4,30	3,46	36	3,82	3,81	51	4,32	37
21	17	5	22	19	5	24	37
8,05,25	6,73,52	1,56,98	8,30,50	6,68,70	1,55,05	8,23,75	
4,99,62	3,65,10	1,40,89	5,05,99	3,67,62	1,39,54	5,07,16	
3,05,63	3,08,42	16,09	3,24,51	3,01,08	15,51	3,16,59	
4,09	4,03	.....	4,03	4,03	.....	4,03	41
1,13,17	1,15,92	11,22	1,27,14	1,13,41	11,22	1,24,63	41
28,71	4,37	25,19	29,56	3,98	24,88	28,86	42
1,45,97	1,24,32	36,41	1,60,73	1,21,42	36,10	1,57,52	
32,80	8,40	25,19	33,59	8,01	24,88	32,89	
1,13,17	1,15,92	11,22	1,27,14	1,13,41	11,22	1,24,63	
1,38	.....	.....	.....	6,00	.....	6,00	43-A
.....	.....	.....	.....	.....	.....	.....	43-B
54,33	54,28	2,03	56,31	56,25	1,23	57,48	45
13,33	15,52	.....	15,52	13,89	.....	13,89	46
1,64	1,70	.....	1,70	1,50	.....	1,50	46
6,09	6,63	.....	6,63	3,42	11	3,53	47
3,86	6,72	.....	6,72	3,34	4	3,38	47
80,63	84,85	2,03	86,88	84,40	1,38	85,78	
75,13	76,43	2,03	78,46	79,56	1,34	80,90	
5,50	8,42	Nil	8,42	4,84	4	4,88	

No. of Account Head.	Heads of Expenditure.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.
1	2	3	4	5	6
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.				
51	Contributions to the Central Government by Provincial Governments (Reserved).	...	34,00	28,00	..
51A	Miscellaneous adjustments between the Central and Provincial Governments (Transferred).	...	21	.....	...
	Total ...	...	34,21	28,00	...
	Reserved ...	...	34,00	28,00	...
	Transferred ...	...	21	.....	...
	Extraordinary Items.				
52	Extraordinary Payments (Reserved) ...	..	...	.....	...
	Total (Reserved) ...	...	...	.....	...
	Expenditure in England.				
	Secretary of State (Reserved)	22	93	1,90	1,65
	Secretary of State (Transferred)	17	12	11	6
	High Commissioner (Reserved)	15,32	19,64	20,11	24,89
	High Commissioner (Transferred)	8,58	10,79	10,49	10,78
	Total ...	24,29	31,48	32,61	37,33
	Reserved ...	15,54	20,57	22,01	26,54
	Transferred ...	8,75	10,91	10,60	10,79
	Total Expenditure charged to Revenue ...	14,72,57	16,49,73	16,51,68	15,63,26
	Reserved ...	9,96,14	11,33,14	10,92,72	10,37,97
	Transferred ...	4,76,43	5,16,59	5,58,96	5,25,29
	Capital Account not charged to Revenue.				
52A	Forest Capital Outlay (Transferred)... ...	1,03	39	.....	...
55	Construction of Irrigation Works (Reserved) ...	1,55,85	2,45,74	2,07,19	2,57,61
56A	Capital outlay on improvement on Public Health (Reserved).	3	10,00	.....	...
56A	Capital outlay on improvement on Public Health (Transferred).	21	2,22	8,36	5,71
59	Bombay Development Scheme (Reserved) ...	1,57,91	76,72	44,98	8,88
60	Civil Works not charged to Revenue (Transferred).	85,22	78,40	36,60	30,90
60A	Other Provincial Works not charged to Revenue (Reserved).	...	...	9,74	42
60A	Other Provincial Works not charged to Revenue (Transferred).	60	25	.....	...
60B	Payment of Commuted value of Pensions (Reserved).	...	...	3,84	2,91
	Total ...	4,00,85	4,13,72	3,10,71	3,06,43
	Reserved ...	3,23,79	3,32,46	2,65,75	2,69,82
	Transferred ...	87,06	81,26	44,96	36,61

1928-29, Accounts.	1929-30, Budget.			1929-30, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
.....	.....	.....	.....	.....	.....	.....	51
4,08	.....	.....	.....	.....	.....	.....	51-A
4,08	.....	.....	.....	.....	.....		
4,08	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	52
.....	.....	.....	.....	.....	.....		
5,83	13	2,04	2,17	12	4,04	4,16	.....
4	.....	.....	.....	.....	.....	.....	.....
26,49	3,97	21,81	25,78	3,81	21,21	25,02	.....
9,94	1,31	9,29	10,60	1,33	8,46	9,79	.....
42,30	5,41	33,14	38,55	5,26	33,71	38,97	
32,32	4,10	23,85	27,95	3,98	25,25	29,18	
9,98	1,31	9,29	10,60	1,33	8,46	9,79	
15,59,63	10,65,23	5,34,61	15,99,84	10,58,99	5,39,87	15,98,86	
10,28,90	5,40,43	4,91,81	10,32,24	5,47,70	4,97,77	10,45,47	
5,30,73	5,24,80	42,80	5,67,60	5,11,29	42,10	5,53,39	
.....	.....	.....	.....	.....	.....	.....	52-A
2,96,05	2,85,16	46,28	3,31,44	2,70,70	47,24	3,17,94	55
.....	.....	.....	.....	.....	.....	.....	56-A
5,63	6,70	.....	6,70	5,92	.....	5,92	56-A
23,78	(a)25,31	(a) 96	−1,97,10	(c) 23,82	(c) 85	4,99	59
37,22	42,07	.....	42,07	42,07	.....	42,07	60
1	55	.....	55	10	.....	10	60-A
.....	.....	.....	.....	.....	.....	.....	60-A
8,56	6,59	1,44	8,03	7,79	3,22	11,01	60-B
3,71,25	3,66,38	48,68	1,91,69	3,50,40	51,31	3,82,03	
3,28,40	3,17,61	48,68	(b) 1,42,92	3,02,41	51,31	(b) 3,34,04	
42,85	48,77	Nil	48,77	47,99	Nil	47,99	

(a Distribution of the gross estimate has been given.
(b) The total includes the *net* estimate under "59, Bombay Development Scheme."
(c) Distribution of the gross estimate of 24,67 has been given.

No. of Account Head.	Heads of Expenditure.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.
1	2	3	4	5	6
	Debt, Deposits and Advances.				
	Reserved.				
	Miscellaneous Government Account ...	...	.....	.....	...
	Famine Relief Fund	...	.....	.....	60,80
	Transfers from Famine Relief Fund ...	...	.....	.....	...
	Suspense Account ...	69,96	1,32,05	1,10,84	1,25,94
	Appropriation for Reduction or Avoidance of Debt.	5	7	6	20
	Sinking Fund Investment Account ...	11,38	11,91	7,45	17,91
	Deposits of Depreciation Fund of Government Presses.	...	.....	21	57
	Loans and Advances by Provincial Government.	3,30,53	1,87,42	92,67	92,75
	Advances from Provincial Loans Fund ...	29,67	74,53	70,48	79,58
	Total, Debt Heads (Reserved) ...	4,41,59	4,05,98	2,81,71	3,77,75
	Total, Capital Account not charged to Revenue.	8,42,44	8,19,70	5,92,42	6,84,18
	Reserved ...	7,55,38	7,38,44	5,47,46	6,47,57
	Transferred ...	87,06	81,26	44,96	36,61
	TOTAL, Disbursements ...	23,15,01	24,69,43	22,44,10	22,47,44
	Reserved ...	17,51,52	18,71,58	16,40,18	16,85,54
	Transferred ...	5,63,49	5,97,85	6,03,92	5,61,90
	Closing Balance ...	6,68,18*	7,33,69†	5,23,85‡	3,28,47§
	Grand Total ...	29,83,19	32,03,12	27,67,95	25,75,91

* Includes Balance of Famine Relief Fund 1,44,33.
† " " " " 1,95,32.
‡ " " " " 2,42,27.
§ " " " " 2,01,74.

		1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Budget.	1929-30, Revised.
Charged to Revenue	Reserved ...	9,96,14	11,33,14	10,92,72	10,37,97	10,28,90	10,32,24	10,45,47
	Transferred ...	4,76,43	5,16,59	5,58,96	5,25,29	5,30,73	5,67,60	5,53,39
	Total ...	14,72,57	16,49,73	16,51,68	15,63,26	15,59,63	15,99,84	15,98,86
Charged to Capital	Reserved ...	7,55,38	7,38,44	5,47,46	6,47,57	6,34,45	4,98,86	12,59,08
	Transferred ...	87,06	81,26	44,96	36,61	42,85	48,77	47,99
	Total ...	8,42,44	8,19,70	5,92,42	6,84,18	6,77,30	5,47,63	13,07,07

1928-29, Accounts.	1929-30, Budget.			1929-30, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
3,44	.....	.....	.....	.....	3,67	3,67	.....
40,23	.....	30,49	30,49	.....	77,15	77,15	.....
.....	.....	2,00	2,00	.....	2,00	2,00	.....
1,22,02	.....	.....	.....	.....	.....	.....	.....
4	.....	12	12	.....	15	15	.....
13,83	.....	14,62	14,62	.....	14,47	14,47	.....
32	.....	57	57	.....	40	40	.....
60,18	32,51	.....	32,51	56,13	.....	56,13	.....
65,99	.....	2,75,63	2,75,63	.....	7,71,07	7,71,07	.....
3,06,05	32,51	3,23,43	3,55,94	56,13	8,68,91	9,25,04	.....
6,77,30	3,98,89	3,72,11	5,47,63	4,06,53	9,20,22	13,07,07	.....
6,34,45	3,50,12	3,72,11	4,98,86	3,58,54	9,20,22	12,59,08	.....
42,85	48,77	.....	48,77	47,99	.....	47,99	.....
22,36,93	14,64,12	9,06,72	21,47,47	14,65,52	14,60,09	29,05,93	.....
16,63,35	8,90,55	8,63,92	15,31,10	9,06,24	14,17,99	23,04,55	.....
5,73,58	5,73,57	42,80	6,16,37	5,59,28	42,10	6,01,38	.....
(a) 2,71,73	.....	.....	(b) 2,61,44	.....	.....	(c) 2,22,55	.....
25,08,66	.....	.....	24,08,91	.....	.....	31,28,48	.....

(a) Includes Balance of Famine Relief Fund 1,70,44
(b) ,, ,, ,, ... 1,47,96
(c) ,, ,, ,, ... 1,03,17

STATEMENT B

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1930-31

	Heads of Revenue.			Budget, 1930-31.
	Principal Heads of Revenue.			
II.	Taxes on Income			.....
V.	Land Revenue			5,12,11
VI.	Excise			3,89,00
VII.	Stamps			1,78,53
VIII.	Forest			78,91
IX.	Registration			12,00
IX-A.	Scheduled Taxes			19,64
		Total ...		11,85,19
	Irrigation, Navigation, Embankment and Drainage Works.			
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which capital Accounts are kept—			
	Direct Receipts	36,23		
	Portion of Land Revenue due to Irrigation ...	72,13		
		1,08,36		
	Deduct—			
	(1) Working Expenses	51,08		
	(2) Collection charges in Civil Department in respect of Direct Receipts.	1,01		
	(3) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation	4,03		
		56,12		
		Net receipts ...		52,24
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no capital Accounts are kept			16,32
		Total ...		68,56
	Debt Service.			
XVI.	Interest			1,45,01
		Total ...		1,45,01
	Civil Administration.			
XVII.	Administration of Justice			16,80
XVIII.	Jails and Convict Settlements			5,08
XIX.	Police			19,96
XX.	Ports and Pilotage			.....
XXI.	Education			12,69
XXII.	Medical			13,10
XXIII.	Public Health			11,74
XXIV.	Agriculture			3,48
XXV.	Industries			4
XXVI.	Miscellaneous Departments...			1,85
		Total ...		84,69

Heads of Revenue.	Budget, 1930-31.
Civil Works.	
XXX. Civil Works	17,95
XXXI. Bombay Development Scheme	27,64
Total ...	45,60
Miscellaneous.	
XXXII. Transfers from Famine Relief Fund	9,00
XXXIII. Receipts in aid of Superannuation	16,00
XXXIV. Stationery and Printing	4,00
XXXV. Miscellaneous	2,40
Total ...	31,40
Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.	
XXXIX—A. Miscellaneous Adjustments between the Central and Provincial Governments ...	.....
Total ...	.....
Extraordinary Items.	
XL. Extraordinary Receipts	13,20
Receipts in England	1
	13,21
Total Revenue ...	15,78,66
Deficit	.....
Grand Total ...	15,78,66

Number of Account Head.	Heads of Expenditure.	Budget, 1930-31.			Division of total into	
		India.	England.	Total.	Voted.	Non-voted.
	Direct Demands on Revenue.					
5	Land Revenue (Reserved)	64,48	32	64,80	50,12	14,68
6	Excise (Transferred)	42,32	.....	42,32	40,43	1,89
7	Stamps (Reserved)	2,70	.....	2,70	2,70	.....
8	Forest (Transferred)	41,97	.....	41,97	36,75	5,22
8-A	Forest Capital Outlay (Transferred)	2,26	.....	2,26	2,26	.....
9	Registration (Transferred)	6,65	9	6,74	6,74	.....
9-A	Scheduled Taxes (Reserved)	20	.....	20	20	.....
	Total ...	1,60,58	41	1,60,99	1,39,20	21,79
	Reserved ...	67,38	32	67,70	53,02	14,68
	Transferred ...	93,20	9	93,29	86,18	7,11
	Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.					
14	Interest on Works for which Capital Accounts are kept (Reserved)	58,28	.....	58,28	...	58,28
15	Other Revenue Expenditure financed from Ordinary Revenue (Reserved)—					
	A.—Irrigation Works (P.W.)	18,76	.....	18,76	18,76	.....
	B.—Navigation, Embankment and Drainage Works (P.W.)	50	.....	50	50	.....
	A.—Irrigation Works (Civil)	17	.....	17	17	.....
15	(1) Other Revenue Expenditure financed from Famine Fund (Reserved)	6,70	.....	6,70	6,70	.....
	Total (Reserved) ...	84,41	.....	84,41	26,13	58,28
	Capital Account of Irrigation, Navigation, Embankment and Drainage Works (Charged to Revenue).					
16	Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—					
	A.—Financed from Famine Relief Fund	.....	.....	.....	.....	.....
	B.—Financed from Ordinary Revenues	10,00	.....	10,00	...	10,00
	Total (Reserved) ...	10,00	.....	10,00	...	10,00
	Debt Services.					
19	Interest on Ordinary Debt (Reserved)	1,88,31	.....	1,88,31	20	1,88,11
20	Interest on Other Obligations (Reserved)	2,07	.....	2,07	...	2,07
21	Reduction or Avoidance of Debt (Reserved) ...	14,69	.....	14,69	...	14,69
	Total (Reserved) ...	2,05,07	.....	2,05,07	20	2,04,87
	Civil Administration.					
22	General Administration (Reserved)	2,23,61	.....	2,23,61	1,02,24	1,21,37
22	General Administration (Transferred)	1,60	.....	1,60	1,60	.....
24	Administration of Justice (Reserved)	74,69	.....	74,69	65,12	9,57
25	Jails and Convict Settlements (Reserved)	24,08	4	24,12	23,01	1,11
26	Police (Reserved)	1,77,94	24	1,78,18	1,69,08	9,10
27	Ports and Pilotage (Reserved)	9	.....	9	3	6
30	Scientific Departments (Transferred)	92	.....	92	92	.....
31	Education (Reserved)	7,00	.....	7,00	6,74	26
31	Education (Transferred)	2,08,03	.....	2,08,03	1,96,22	6,81
32	Medical (Reserved)	6	.....	6	6	.....
32	Medical (Transferred)	53,57	13	53,70	49,27	4,43
33	Public Health (Transferred)	29,04	.....	29,04	26,87	2,17

Number of Account Head.	Heads of Expenditure.		Budget, 1930-31			Division of total into	
			India.	England.	Total.	Voted.	Non-voted.
	Civil Administration—contd.						
34	Agriculture (Transferred)		30,08	.....	30,08	27,68	2,40
35	Industries (Transferred)		1,39	.....	1,39	1,37	2
37	Miscellaneous Departments (Reserved)		4,19	.....	4,19	3,82	37
37	Miscellaneous Departments (Transferred)		23	.....	23	18	5
		Total ...	8,31,52	41	8,31,93	6,74,21	1,57,72
		Reserved ...	5,11,66	28	5,11,94	3,70,10	1,41,84
		Transferred ...	3,19,86	13	3,19,99	3,04,11	15,88
	Civil Works.						
41	Civil Works (Reserved)		4,22	.....	4,22	4,22	.....
41	Civil Works (Transferred)		1,15,08	45	1,15,53	1,04,27	11,26
42	Bombay Development Scheme (Reserved)		32,91	.....	32,91	7,12	25,79
		Total ...	1,52,21	45	1,52,66	1,15,61	37,05
		Reserved ...	37,13	.....	37,13	11,34	25,79
		Transferred ...	1,15,08	45	1,15,53	1,04,27	11,26
	Miscellaneous.						
43	Famine (Reserved)—						
	A.—Famine Relief				.....		
	B.—Transfers to Famine Relief Fund				.....		
45	Superannuation Allowances and Pensions (Reserved) ...		58,96	.....	58,96	57,06	1,90
46	Stationery and Printing (Partly Reserved and Partly Transferred)	Reserved ...	12,10	1,48	13,58	13,58	.....
		Transferred ...	1,59	.....	1,59	1,59	.....
47	Miscellaneous (Reserved)		5,64	.....	5,64*	5,64	.....
47	Miscellaneous (Transferred)		10,54	.....	10,54†	10,54	.....
		Total ...	88,83	1,48	90,31	88,41	1,90
		Reserved ...	76,70	1,48	78,18	76,28	1,90
		Transferred ...	12,13	.....	12,13	12,13	.....
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.						
51	Contributions and Assignments to the Central Government by the Provincial Government (Reserved)				.....		
51-A	Miscellaneous Adjustments between the Central and Provincial Governments				.....		
		Total ...			.....		
		Reserved ...			.....		
		Transferred ...			.....		
	Extraordinary Items.						
52	Extraordinary Payments (Reserved)				.....		
	Expenditure in England.						
	Secretary of State (Reserved)		.....	2,53	2,53	13	2,40
	Secretary of State (Transferred)		.....	4	4	4	.....
	High Commissioner (Reserved)		.....	26,69	26,69	3,97	22,72
	High Commissioner (Transferred)		.....	8,45	8,45	1,29	7,16
		Total ...		37,71	37,71	5,43	32,28
		Reserved ...		29,22	29,22	4,10	25,12
		Transferred ...		8,49	8,49	1,33	7,16
	Total Expenditure charged to Revenue ...		15,32,62	40,46	15,73,08	10,49,19	5,23,89
		Reserved ...	9,92,35	31,30	10,23,65	5,41,17	4,82,48
		Transferred ...	5,40,27	9,16	5,49,43	5,08,02	41,41
		Surplus ...			58		
		Grand Total ...			15,73,66		

* Includes 2,50 for Reserve for unforeseen expenditure under various heads.

† „ 2,50 „ „

5,00

RECEIPTS.		Budget, 1930-31.
ORDINARY.		
Total Revenue		15,73,66
Debt, Deposits and Advances.		
Appropriation for Reduction or Avoidance of Debt...		24,61
Deposits of Depreciation Fund of Government Presses		71
Famine Relief Fund		10,70
Transfers from Famine Relief Fund		20,91
Loans and Advances by Provincial Government ...	Recoveries of loans— For Development purposes to local bodies	36,76
	For other purposes	58,55
Advances from Provincial Loans Fund ...	For Development purposes to local bodies	.....
	For other purposes	4,38,26
Total, Debt, Deposits, etc. ...		5,85,50
Total, Receipts ...		21,59,16
Opening Balance ...		*2,22,55
Grand Total ...		23,81,71

* Includes 1,09,17 on account of balance of the Famine Relief Fund.

DISBURSEMENTS.		Budget, 1930-31.
ORDINARY.		
Total Expenditure		15,73,08
Capital Account not charged to Revenue.		
52-A. Forest Capital Outlay (Transferred)		.....
55. Construction of Irrigation Works (Reserved)		(a) 4,21,19
56-A. Capital Outlay on improvements on Public Health (Transferred)		8,87
59. Bombay Development Scheme		-1,92,40
60. Capital Outlay for Civil Works (P. W.)—(Transferred)		24,88
60-A. Other Provincial Works not charged to Revenue (Reserved)		65
60-B. Payment of Commuted Value of Pensions (Reserved)		7,84
Total, Capital not charged to Revenue ...		2,70,58
Debt, Deposits and Advances.		
Famine Relief Fund		29,91
Transfers from Famine Relief Fund		4,23
Appropriation for Reduction or Avoidance of Debt		15
Sinking Fund Investment Account		15,25
Deposits of Depreciation Fund of Government Presses		39
Miscellaneous Government Account		3,91
Loans and Advances by Provincial Government	For Development purposes to local bodies	.....
	For other purposes	36,74
	Repayment of loans.	
Advances from Provincial Loans Fund	For Development purposes to local bodies	36,76
	For other purposes	39,82
	For Development Department ...	2,05,22
Total, Debt, Deposits, etc. ...		3,72,38
Total Disbursements ...		22,15,99
Closing Balance ...		(b) 1,65,72
Grand Total ...		23,81,71

(a) Includes 19,76 on account of expenditure in England.

(b) Includes 83,96 on account of balance of Famine Relief Fund.

STATEMENT D.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

(Excluding Development).

[In thousands of rupees].

	Total estimated cost of works included in 1930-31 Budget Estimates			Expenditure up to 31st March 1929	Estimated Expenditure in		Balance required in future
	Works in progress	New works	Total		1929-30	1930-31	
1	2	3	4	5	6	7	8
Lloyd Barrage and Canals Construction ...	17,80,08	...	17,80,08	9,86,43*	2,51,22*	3,19,05*	2,23,38
Other Irrigation Works ...	5,63,15	12,96	5,76,11	4,20,58	24,27	31,91	99,35
60, Civil Works ...	1,61,33	9,66	1,70,99	70,92	17,77	24,34	57,96
Other Works ...	44,44	2,10	46,54	21,86	4,41	9,52	10,75
Total ...	25,49,00	24,72	25,73,72	14,99,79	2,97,67	3,84,82	3,91,44

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "60-B, Payment of commuted value of pensions."

* Exclusive of interest charges to be met from capital either borrowed from Government of India or provided from general revenues. These figures however include pensionary charges which are adjusted in accounts as direct charges with effect from 1st April 1926. Prior to that date they were adjusted in accounts as indirect charges. Provision for these charges has been made in the sanctioned estimate under "Indirect charges."

STATEMENT E.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees).

Head.	Debt outstanding on 1st April 1929.	Borrowings in 1929-30.	To be repaid in 1929-30 (*a*).	Total outstandings on 1st April 1930 on old basis.	Total outstandings on 1st April 1930 after reallocation.	To be borrowed in 1930-31.	To be repaid in 1930-31 (*b*).	Total outstandings on 31st March 1931.
1	2	3	4	5	6	7	8	9
I. Development Department—								
(*a*) Public Debt	9,38,93	.....	.....	9,38,93	9,38,93	.....	.....	9,38,93*
(*b*) Loans from Provincial Loans Fund.	12,52,71	15,50	.....	12,68,21	10,00,17	.....	2,05,22	7,94,95
Total ...	21,91,64	15,50	.....	22,07,14	19,39,10	.....	2,05,22	17,33,88
II. Lloyd Barrage	8,97,99	3,21,57	.....	12,19,56	13,74,56	3,62,13	.....	17,36,69
III. Other Irrigation Works—								
(*a*) Productive	1,58,96	.....	42	1,58,54	1,58,54	22,56	45	1,80,65
(*b*) Unproductive	84,18	10,96	1,33	93,81	93,81	20,10	1,54	1,12,37
(*c*) Pre-reform	8,90,60†	.....	.....	8,90,60	8,90,60	.....	.....	8,90,60
Total ...	11,33,74	10,96	1,75	11,42,95	11,42,95	42,66	1,99	11,83,62
IV. Other purposes—								
(*a*) Productive	33,22	3,96	10	37,08	35,54	8,70	11	44,13
(*b*) Unproductive	4,00,08	27,92	7,05	4,20,95	4,20,95	24,77	8,14	4,37,58
Total ...	4,33,30	31,88	7,15	4,58,03	4,56,49	33,47	8,25	4,81,71
V. Local Bodies in Bombay—								
Bombay Port Trust ...	2,47,83	.....	4,53	2,43,30	2,43,30	.....	4,79	2,38,51
Bombay Improvement Trust ...	4,34,50	.....	10,50	4,24,00	4,24,00	.....	12,50	4,11,50
Bombay Municipality ...	8,18,38	.....	17,16	8,01,22	8,01,22	.....	19,47	7,81,75
Total ...	15,00,71	.....	32,19	14,68,52	14,68,52	.....	36,76	14,31,76
VI. Provincial Loans and Advance Account—								
(*a*) Pre-reform	1,02,66	.....	29,00	73,66	73,66	.....	29,00	44,66
(*b*) Post-reform	.....	.....	.....	.....	1,14,58	.....	58	1,14,00
Total ...	1,02,66	.....	29,00	73,66	1,88,24	.....	29,58	1,58,66
Grand Total ...	62,60,04	3,79,91	70,09	65,69,86	65,69,86	4,38,26	2,81,80	67,26,32

(*a*) and (*b*)—For explanations please see remarks under "21, Appropriation for Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances".

* Distribution of 9,38,93—

	Lakhs.
Development Department ...	272·69.
Improvement Trust ...	370
Bombay Municipality ...	125
Port Trust, Bombay ...	171·31.

† Not repayable under the Devolution Rules.

STATEMENT F.

STATEMENT OF NET BURDEN OF DEBT CHARGES.

(In thousands of Rupees).

Head.	Total debt outstanding on 1st April 1930.	Amount passed on to Local Bodies.	Net debt on 1st April 1930.	Debt Charges.					Net Burden.	Met from	
				Interest.	Sinking fund or fixed instalment of principal.	Equated payments.	Total.	*Deduct* direct net receipts.		Revenue.	Capital.
1	2	3	4	5	6	7	8	9	10	11	12
I. Development Department—											
(*a*) Public debt	9,38,93	6,70,22	2,68,71	19,01	9,39*	...	28,40	24,43†	52,37	52,37	...
(*b*) Loans from Provincial Loans Fund	10,00,17	...	10,00,17	48,40	...	...	48,40				
Total ...	19,39,10	6,70,22	12,68,88	67,41	9,39	...	76,80	24,43	52,37	52,37	...
II. Lloyd Barrage	13,74,56	...	13,74,56	72,49	...	...	72,49	...	72,49	10,00	62,49
III. Other Irrigation Works—											
(*a*) Productive ...	1,58,54	..	1,58,54	...	...	9,43	9,43				
(*b*) Unproductive ...	93,81	...	93,81	...	...	6,62	6,62	52,24	-4,12	-4,12	...
(*c*) Pre-reform ...	8,90,60	...	8,90,60	32,07	...	...	32,07				
Total ...	11,42,95		11,42,95	32,07	...	16,05	48,12	52,24	-4,12	-4,12	...
IV. Other Purposes—											
(*a*) Productive ...	35,54	...	35,54	...	...	1,94	1,94				
(*b*) Unproductive ...	4,20,95	...	4,20,95	...	...	31,62	31,62	4,80	28,76	28,76	...
Total ...	4,56,49	...	4,56,49	...	...	33,56	33,56	4,80	28,76	28,76	..
V. Local Bodies in Bombay for Development purposes ...	14,68,52	14,68,52	..	..	...	...	...	...	...	...	...
VI. Provincial Loans and Advance Account—											
(*a*) Pre-reform ...	73,66	...	73,66	3,52	29,00	...	32,52	Charges ordinarily covered by receipts of interest and capital repayments into the Provincial Loans and Advance Account.			
(*b*) Post-reform ...	1,14,58	...	1,14,58	...	...	6,83	6,83				
Total ...	1,88,24	...	1,88,24	3,52	29,00	6,83	39,35				
Grand Total ...	65,69,86	21,38,74	44,31,12	1,75,49	38,39	56,44	2,70,32	...	1,49,50	87,01	62,49

NOTE.—This statement shows the net burden in 1930-31 of all debt outstanding on 1st April 1930.

* Accumulations in the Sinking Fund up to 31st March 1930 amount to Rs. 1,08 lakhs.

† 24,43 include cotton cess receipts amounting to 16,72.

Schedule of demands for grants of the Government of Bombay for the year 1930-31 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand	Service or Administration to which demand relates.	Head of Account.		Amount.	Total.
	A.—Expenditure from Revenue.				
1	Land Revenue—Reserved	5, Land Revenue...	Refunds ...	4,12	54,24
			Other expenditure .	50,12	
2	Excise—Transferred	6, Excise ...	Refunds ...	5,21	45,64
			Other expenditure .	40,43	
3	Stamps—Reserved	7, Stamps ...	Refunds	2,67	5,37
			Other expenditure .	2,70	
4	Forest—Transferred	8, Forest ...	Refunds ...	20	36,95
			Other expenditure .	36,75	
5	Forest Capital Outlay—Transferred ...	8A, Forest Capital Outlay Charged to Revenue.		2,26	2,26
6	Registration—Transferred	9, Registration ...	Refunds ...	6	6,80
			Other expenditure .	6,74	
7	Scheduled Taxes—Reserved	9A, Scheduled Taxes.	Refunds ...	6	26
			Other expenditure .	20	
8	Irrigation (including Working Expenses)—Reserved.	'XIII.—*Deduct*—Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII.' and 'XIV.'	Refunds ...	19	63,15
			Working expenses...	41,46	
			Other expenditure—Public Works. Civil ... 3,25	21,50	
9	Interest on ordinary debt—Reserved ...	19, Interest on ordinary debt ...		20	20
10	General Administration—Reserved ...	22, General Administration—Except Heads of Provinces—Ministers.		1,02,24	1,02,24
11	General Administration—Transferred ...	22, General Administration—Heads of Provinces—Ministers.		1,60	1,60
12	Administration of Justice—Reserved ...	24, Administration of Justice.	Refunds ...	85	65,97
			Other expenditure .	65,12	
13	Jails and Convict Settlements—Reserved ...	25, Jails and Convict Settlements.	Refunds ...	1	23,02
			Other expenditure...	23,01	
14	Police—Reserved	26, Police	Refunds ...	1	1,69,09
			Other expenditure .	1,69,08	
15	Ports and Pilotage—Reserved	27, Ports and Pilotage		3	3
16	Scientific Departments—Transferred ...	30, Scientific Departments		92	92
17	Education—Reserved	31, Education		6,74	6,74
18	Education—Transferred	31, Education ...	Refunds ...	3	1,96,25
			Other expenditure .	1,96,22	
19	Medical Services—Reserved	32, Medical		6	6
20	Medical Services—Transferred	32, Medical ...	Refunds ...	9	49,36
			Other expenditure .	49,27	
21	Public Health—Transferred	33, Public Health ...	Refunds ...	3	26,90
			Other expenditure .	26,87	
22	(a) Agriculture ... and (b) Civil Veterinary Services } Transferred ...	34, Agriculture ...	Refunds ...	1	27,69
			Other expenditure .	27,68	
23	Industries—Transferred	35, Industries		1,37	1,37

Number of demand.	Service or Administration to which demand relates.	Head of Account.		Amount.	
					Total.
	A.—Expenditure from Revenue.—*contd.*				
24	Miscellaneous Departments—Reserved ...	37, Miscellaneous Departments.	Refunds ...	2	3,84
25	Miscellaneous Departments—Transferred ...	37, Miscellaneous Departments.	Other expenditure ...	3,82	
			Refunds ...	1	19
26	Civil Works—Reserved	41, Civil Works	Other expenditure ...	18	3,32
27	Civil Works—(Partly Reserved and Partly Transferred).	41, Civil Works ...	Refunds ...	3,32	1,31,38
28	Bombay Development Scheme—Reserved ...	42, Bombay Development Scheme ...	Other expenditure ...	8	7,12
29	Superannuation Allowances and Pensions—Reserved.	45, Superannuation Allowances and Pensions.	Refunds ...	1,31,25	57,09
30	Stationery and Printing—Partly Reserved and Partly Transferred.	46, Stationery and Printing.	Other expenditure ...	7,12	
31	Miscellaneous—Reserved	47, Miscellaneous ...	Refunds ...	3	15,20
32	Miscellaneous—Transferred	47, Miscellaneous ...	Other expenditure ...	57,06	
	Expenditure in England.				
33	Secretary of State—Reserved and Transferred. High Commissioner—Reserved and Transferred.			15,17	6,54
				90	
				5,64	
				3	10,57
				10,54	
				5,43	5,43
			TOTAL ...		11,26,74
	B.—Expenditure charged to Capital.				
34	Irrigation except Lloyd Barrage—Reserved ...	55, Construction of Irrigation Works ...		25,32	25,32
35	Lloyd Barrage and Canals Construction—Reserved.	Do. do. ...		3,12,47	3,12,47
36	Public Health—Transferred	56A, Capital outlay on improvements of Public Health.		8,87	8,87
37	Bombay Development Scheme—Reserved ...	59, Bombay Development Scheme ...		18,56	18,56
38	Public Works Department—Transferred ...	60, Capital outlay for Civil Works (P. W.)		19,14	19,14
39	Other Provincial expenditure—Reserved ...	60A, Other Provincial expenditure not charged to Revenue.		65	65
40	Payment of commuted value of pensions—Reserved.	60B, Payment of commuted value of pensions.		6,48	6,48
			Total ...	.....	3,91,49
	C.—Expenditure under Debt, Deposits and Remittance Head.				
41	Loans and Advances bearing interest—Reserved.	Loans and Advances by Provincial Government.		36,74	36,74

(*a*) This demand is made up as shown below :—

41, Civil Works—Provincial (Transferred)			1,04,27
41, Civil Works—Provincial (Reserved)—			
Establishment	80		
Tools and Plant	10		
		90	
XIII—*Deduct*—Working Expenses—			
Establishment	8,55		
Tools and Plant	1,07		
		9,62	
15, Other Revenue Expenditure—			
Establishment	4,12		
Tools and Plant	51		
		4,63	
55, Construction of Irrigation Works (excluding Lloyd Barrage and Canals Construction)—			
Establishment	5,86		
Tools and Plant	73		
		6,59	
60, Civil Works—Provincial—			
Establishment	4,66		
Tools and Plant	58		
		5,24	
			1,31,25

The provision for Establishment and Tools and Plant for the Lloyd Barrage and Canals Construction Scheme has been included in Demand No. 35 for "Construction of Irrigation Works."

As regards the system of distribution of P.W. D. es tablishment and tools and plant charges amongst the several major heads please see paras. 199 to 203 at pages 103 and 104 *post*.

FINANCE DEPARTMENT.

INTRODUCTORY NOTE.

I give below as usual comparative statement A showing the progress of revenue and expenditure, and statement B the analysis of our balances. Both have been modified to include the Development Department figures.

STATEMENT A.

Revenue and expenditure (charged to revenue).

(In lakhs of Rupees.)

—	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30 (Revised).	1930-31 (Budget).
Ordinary Revenue ...	13,01	14,44	14,23	14,26	14,29	13,42	13,84	13,83	14,01	14,21
Ordinary Expenditure ...	15,11	13,54	13,99	14,16	14,92	14,95	14,15	14,03	14,13	14,30
Ordinary surplus (+) or deficit (−)	−2,10	+90	+24	+10	−63	−1,53	−31	−20	−12	−9
Extraordinary Receipts ...	41	3	34	40	10	30	25	18	68	23
Extraordinary Expenditure.	2	1	...	−1	10	18	14	23	54	13
Extraordinary surplus (+) or deficit (−)	+39	+2	+34	+41	...	+12	+11	−5	+14	+10
Actual surplus (+) or deficit (−)	−1,71	+92	+58	+51	−63	−1,41	−20	−25	+2	+1

Note.—Interest received from the three local bodies for transmission to the Government of India has not been included in these figures.

The contribution which was payable to the Government of India under Devolution Rule 18, has been included in the ordinary expenditure for the years concerned—1921-24, 56 lakhs; 1925-26, 31 lakhs; 1926-27, 28 lakhs.

Receipts under "XLII-Bombay Development Scheme" have been included as "ordinary revenue" because that is being done from 1929-30 onwards.

For comparison of 1928-29 and following years with previous years the following changes require to be taken into consideration:—

(*a*) (*i*) The Revenue head "XXXI-Bombay Development Scheme" was opened in 1928-29.

(*ii*) In 1928-29 recoveries began to be shown as revenue instead of as deductions from expenditure.

(*iii*) From the same year transfers have been made to Revenue from the Famine Fund.

(*b*) (*i*) The Revenue head "42-Bombay Development Scheme" was opened in 1928-29.

(*ii*) Recoveries are no longer deducted.

STATEMENT B.

Final Balances (including Debt Heads).

(In lakhs of rupees.)

	1921-22.	1922-23	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30. (Revised)	1930-31 (Budget).
Opening Ordinary balance .	3,06	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,20
Revenue surplus (+) or deficit (−)	−1,71	+92	+58	+51	−63	−1,41	−20	−25	+2	+1
	1,35	3,06	4,31	5,39	4,61	3,98	2,62	1,01	1,03	1,21
Debt Heads surplus (+) or deficit (−)	+79	+67	+57	−15	+78	−1,16	−1,36	...	+17	−39
Closing balance	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,20	82
Famine Fund	...	61	94	1,44	1,95	2,42	2,02	1,71	1,03	84
Grand Total—closing balance ...	2,14	4,34	5,82	6,68	7,34	5,24	3,28	2,72	2,23*	1,66

*Includes loan balance 38·5 lakhs.

Accounts for 1928-29.

2. In the current year's budget we anticipated a closing balance in 1928-29 of 290 lakhs which in the accounts went down to 272 lakhs. There was a net decrease of revenue amounting to 53 lakhs which was to some extent

counterbalanced by reduction in expenditure debited to revenue of 33 lakhs and a two lakhs' betterment under capital heads. The details are given below :—

Revenue.

There were increases under :—

Excise	+4	Due to adjustment of profits of Nasik Distillery of 1½ years.
Scheduled Taxes	+1	
Civil Works	+3	
Extraordinary Receipts	+2	
Other heads	+3	
	+13	

On the other hand there were decreases under :—

Land Revenue	−50	Due to frost in the Northern Division and Sind, and generally unfavourable season.
Stamps	−6	
Forest	−1	
XIII-Irrigation	−2	
Interest	−1	
Bombay Development Scheme	−1	
Transfers from Famine Relief Fund ...	−1	
Other heads	−4	
	−66	

The net decrease in revenue amounted to 53.

There were decreases in expenditure under :—

Excise	−5	Due to less expenditure under "Compensations" and cost of opium supplied to Excise Department.
Forests	−1	
Irrigation	−3	
Reduction or avoidance of debt	−3	Due to the adjustment in accounts of the principal paid by the Bombay Port Trust out of the loan taken from the Bombay Development Loan.
Education	−7	
Civil Works	−7	
Bombay Development Scheme	−1	
Stationery and Printing ...	−3	
Other heads	−6	
Total ...	−36	

There were increases under :—

Expenditure in England ...	+1	
Otherheads	+2	
Total ...	+3	

The net decrease in expenditure was 33. The net worsening in the revenue section therefore was 20 lakhs. On the other hand there was an improvement fo 2 lakhs in the capital section.

1929-30.

3. We therefore opened the current year with an actual balance of 272 of which 171 was in the Famine Relief Fund, and the estimated closing balance has been decreased from 261 to 223 of which 103 will be in the Famine Fund. In the final budget we estimated for a deficit in the revenue section of 28 lakhs. The eight-monthly estimates anticipate a small surplus of about 2 lakhs in the revenue section. On the other hand in the Capital section of the accounts there is an estimated deficit of 51 lakhs largely due to a withdrawal from the Famine Fund of 47 lakhs more than was budgeted for (the explanation of which will be found in the Debts and Deposits Section). The details are as follows :—

Revenue.

	Decrease.	
Land Revenue	-10	Due to partial failure of rains in some parts of the Presidency and heavy rain, floods and locusts in Sind.
Scheduled Taxes	-2	
XIII—Irrigation	-10	See explanation against Land Revenue.
Education	-2	
Public Health	-3	Due to change of classification in accounts.
	-27	

On the other hand there have been increases under the following heads:—

Excise	+8	Due to the credit of— (1) Sale-proceeds of securities of Khanapur Distillery and the amount standing to the credit of the personal ledger account of that distillery; (2) Higher receipts from country and foreign liquors; and (3) Larger profits from Nasik Distillery.
Forest	+7	Due to realisation of better prices for timber and Malki teak in Thana District.
Interest	+2	
Bombay Development Scheme .	+6	Due to transfer of receipts under XLII to Revenue Section.
Transfers from Famine Relief Fund.	+20	Amounts drawn to meet interest on Lloyd Barrage (10 lakhs) and balance to meet expenditure due to floods in Sind.
Superannuation ...	+9	Recovery from the Government of India in respect of pensions paid at Political Treasuries but wrongly debited to this Government.
Extraordinary Receipts ...	+4	Sale of lands under Lloyd Barrage Scheme.
	+56	

The net increase in revenue is therefore 29 lakhs.

There have been increases in expenditure under the following heads :—

Irrigation ...	+3	
Interest ...	+11	Due to the standard rate of interest having been raised from 5 per cent. to 5½ per cent. and inclusion of interest for the whole year on 2,05,23 due to the non-adjustment of the sale proceeds this year of Block 8 in the Back Bay Reclaimed Area.
Justice ...	+1	
Famine Relief ...	+6	Due to floods in Sind.
Superannuation ...	+1	
	+22	

There are estimated decreases in expenditure under the following heads :—

Reduction of Debt ...	−4	Due to the adjustment in accounts of the principal paid by the Bombay Port Trust out of the loan taken from the Bombay Development Loan.
Education	−3	Mainly a reduction corresponding to fees not having been increased.
Public Health... ...	−5	Due partly to unutilised grants-in-aid and partly to change of classification in accounts.
Civil Works	−3	
Stationery and Printing ...	−2	
Miscellaneous	−6	
	−23	

The net decrease in expenditure is therefore 1 lakh and the total improvement in the revenue section is 30 lakhs.

1930-31.

4. In estimating our revenue we have assumed that the Stamp and Court Fees Acts will be renewed. The total estimate of revenue is 1573·6 lakhs and the expenditure debitable to revenue is 1573·1 lakhs, the surplus being half a lakh. It is estimated that under the Capital Section there will be a deficit of about 57½ lakhs owing to the utilisation of loan money carried forward from the current year and the withdrawal from the Famine Fund. Our balances which opened with a sum of 223 lakhs, including 38½ lakhs of loan money and 103 lakhs in the Famine Relief Fund, will close with a sum of 166 lakhs, of which 84 will be in the Famine Relief Fund.

Capital Expenditure.

5. The reallocation of debt, consequent upon the decision to meet all Development Department interest from revenue instead of from capital, has been fully described in the Financial Memorandum which was published in July last, particularly in Appendices I and II thereto, and the effect of the reallocation has been shown in Statement E at the beginning of this volume. Statement F brings out the true burden of all outstanding debt upon the finances of this Presidency.

Development Department.

6. The budget figures relating to the Development Department have undergone, since the introduction of the budget for the current year, considerable re-arrangement in consequence of

(1) the rewriting of the accounts and reallocation of the provincial debt on the lines already explaind, and

(2) the abolition of the Development Department with effect from 1st March 1930.

One result is that all expenditure, except that connected with the Back Bay Reclamation Scheme, is now met from revenue heads, chiefly 19—Interest, 21—Appropriation for Reduction or Avoidance of Debt and 42—Bombay Development Scheme.

Owing to these changes the amount of expenditure met from revenue in the budget of 1930-31, which would otherwise have been met from capital, is about Rs. 4 lakhs. The abolition of the Development Department Secretariat means an ultimate net saving in recurring expenditure on establishments of Rs. 1·12 lakhs. This is exclusive of savings which will be effected in engineering establishments.

Last year the net burden on the revenues of the Presidency on account of Development Department operations was shown in the Introductory Note as Rs. 40·43 lakhs. Next year the net burden will be, on the budget figures—

		Rs. Lakhs.
(1) Difference between expenditure under "42" and receipts under XXXI		5·27
(2) Items under—		
5—Land Revenue	0·52	
Deduct—V-Land Revenue	—0·11	
22-General Administration	0·36	0·95
(Indian budget 0·24 High Commissioner's budget 0·12)		
41-Civil Works	0·18	
(3) 19-Interest		41·62
(4) 21-Sinking fund charges		5·48
		53·32

The receipts under XXXI include Rs. 16·72 lakhs expected to be realised in cotton cess receipts.

Cost of Establishment.

7. Establishment costs have been carefully analysed during the past few months and the following figures may be of interest. Statement C shows the approximate cost of establishments, reported by the Accountant General, by categories for the years 1921-22 to 1927-28. It includes the cost of temporary establishment but is exclusive of the cost of Lloyd Barrage establishments :—

STATEMENT C.

(In lakhs of rupees).

Year.	Gazetted.	Non-Gazetted superior.	Non-Gazetted inferior.	Total.
1921-22	164	319	27	510
1922-23	170	313	21	504
1923-24	170	308	22	500
1924-25	175	312	25	512
1925-26	176	317	27	520
1926-27	178	314	29	521
1927-28	173	313	29	515

And a rough analysis by pay drawn shows that of the total cost 37 per cent. is accounted for by Government servants drawing less than Rs. 60 per mensem, 28 per cent. by those drawing from Rs. 60 per mensem to Rs. 199 per mensem, 13 per cent. by those drawing from Rs. 200 per mensem to Rs. 499 per mensem, 8 per cent. by those drawing from Rs. 500 per mensem to Rs. 999 per mensem,

while 14 per cent. is drawn by those in receipt of more than Rs. 1,000 per mensem. Applying these percentages to the figures of total cost for 1927-28 we arrive at the following result :—

	Cost.
Government servants drawing—	Lakhs.
less than Rs. 60	191
between Rs. 60 and Rs. 199	144
between Rs. 200 and Rs. 499	67
between Rs. 500 and Rs. 999	41
Rs. 1,000 and over	72
	515

And the latest available figures show that the cost of the pay of the All-India Services is Rs. 70 lakhs exclusive of Rs. 5 lakhs on account of officers employed on the Lloyd Barrage and Canals Construction.

C. G. FREKE,
Officiating Secretary to Government.

8th February 1930.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. It is unlikely that this Government will receive anything on this account during the current year or during next year.

V and 5, Land Revenue.

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Ordinary revenue	4,76,14	4,97,40	4,83,00	4,95,41
(2) Miscellaneous	5,48	6,17	6,93	6,11
(3) Sale proceeds of waste lands and redemption of land tax.	39	25	56	25
Total ..	4,82,01	5,03,82	4,90,49	5,01,77
Deduct—Portion of land revenue credited to XIII and XIV—Irrigation.	—90,63	—85,86	—82,56	—83,60
Net Total ..	3,91,38	4,17,96	4,07,93	4,18,17
(4) Assessment of alienated lands *less* quit rents.	97,32	97,61	97,61	97,86
(5) Recoveries of overpayments	19	35	20	20
Total, Land Revenue ..	4,88,89	5,15,92	5,05,74	5,16,23
Deduct—Refunds	—4,21	—3,92	—4,20	—4,12
Total ..	4,84,68	5,12,00	5,01,54	5,12,11

Expenditure—(Reserved).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Charges of Administration	23,71	25,23	24,04	23,99
(2) Survey and Settlement	1,66	1,65	1,61	1,22
(3) Land Records	24,97	24,56	25,27	25,00
(4) Assignments and Compensations ..	14,39	14,12	14,40	14,27
(5) Expenditure in England—Stores ..	..	33	31	32
(6) Charges on account of Encumbered Estates.	4	..	..	..
Total ..	64,77	65,89	65,63	64,80

Revenue.

2. *Revised Estimates, 1929-30.*—The decrease of 13,33 in the revised as compared with the budget estimate for 1929-30 for ordinary land revenue including miscellaneous and sale proceeds of waste lands and redemption of land tax is due to an anticipated fall in revenue in parts of Gujarat, the Deccan and the Karnatak owing to the partial failure of the rains. In Sind the decrease is attributed generally to the damage caused by the heavy rains, floods and locusts. For

"Assessment of alienated lands less quit rents" the sanctioned estimate has been repeated for the revised in accordance with the departmental estimates. The sanctioned estimate of 35 for "Recoveries of overpayments" has been altered to 20 on the basis of the last year's actuals. The provision for "Refunds" has been increased by 28 on the basis of the average of the actuals for the last eight years.

3. *Budget Estimates, 1930-31.*—The budget for 1930-31 takes into account a credit of 11 which will be recovered from private bodies on account of arbitration work done by the Land Manager, Bombay Suburban District, and his staff; otherwise it repeats the sanctioned estimate of the current year. The estimates under each minor head have been framed after taking into consideration the provisions suggested by the local officers and altered in the light of the actuals for the last eight years.

Expenditure.

4. *Revised Estimates, 1929-30.*—There is a decrease of 26 in the revised estimate of 1929-30 as compared with the budget estimate. It is due chiefly to (*i*) anticipated savings in the primary units "Pay of establishment (after excluding the cost of the staff of the Land Acquisition Officer for the City of Bombay, which is wholly recoverable)" and "Contingencies" under the minor head "Charges of Administration," and (*ii*) smaller expenditure under the minor head "Survey and Settlement." It is partly counterbalanced by increases under "Land Records" and "Assignments and Compensations." Owing to the curtailment of the activities of the Development Department the Land Acquisition Officer for the City of Bombay and his establishment have been brought under the administrative control of the Revenue Department, and the expenditure which was hitherto debitable under 59-Bombay Development Scheme has been debited to 5-Land Revenue—Charges of Administration—with effect from the current year. As, however, the expenditure on this account is wholly recoverable from the public bodies concerned, the recovery is taken as a *minus* entry under the minor head "Charges of Administration." In accordance with the revised classification an amount of 41 on account of the survey establishment of the Collector of Bombay has been transferred in the revised estimate from the minor head "Charges of Administration" to the minor head "Land Records."

5, *Budget Estimates, 1930-31—Charges of Administration.*—There is a decrease of 1,24 in the provision under this minor head as compared with the budget of 1929-30. It is mainly due to the current year's non-recurring provision of 1,07 for payment of compensation to the Government of India for a plot of land at Victoria Road, Mazagaon, Bombay, not having to be repeated, to the provision of 41 on account of the survey establishment of the Collector of Bombay having been transferred to the minor head "Land Records," and to reduced provisions for certain items under contingencies. The decrease is however partially counterbalanced by the transfer of the provision amounting to 52 from the head 59, Bombay Development Scheme to this head on account of (1) the Land Manager, Bombay Suburban District, and his staff, and (2) the staff under the Collector, Bombay Suburban District, for land acquisition work and for watching the recoveries of rents, sale proceeds of plots of land, etc. This minor head also provides for an expenditure of 6 for Kadbi storage operations by the Revenue Department to be met from the Famine Fund.

6. *Survey and Settlement.*—The budget for the next year shows a decrease of 43 as compared with that of 1929-30. The decrease is due (1) to reduced provisions made under "Pay of officers" in accordance with the actual requirements, (2) to smaller provisions for contributions to 55, Irrigation, for settlement work in the Lloyd Barrage area done by the Assistant Revenue Officer and his establishment, and to 33, Public Health, for land acquisition and other work done for the Revenue Department by the establishment of the Consulting Surveyor, and (3) to no provision being found necessary for 'cost of passages.'

7. *Land Records.*—The increase of 44 in the budget for 1930-31 as compared with that of the current year is mainly due to (1) the transfer to this head from the minor head "Charges of Administration" of the provision of 41 for the survey establishment of the Collector of Bombay, and (2) higher

provisions under "Pay of establishment" and "travelling allowance" under Kanungo establishments in order to provide for incremental pay and to avoid the deficit in the provision for travelling allowance which is expected to occur during the current year, partially counterbalanced by reduced provisions for Akarband, Record of Rights and Settlement work.

8. *Assignments and Compensations.*—The increase of 15 in the next year's estimate as compared with that of 1929-30 is mainly due to the additional provision of 20 suggested by the Accountant General under this head for payments to be made at the Salt Treasury and at the Sadra Treasury (Mahi Kantha) for the grant of fixed allowances to certain District and Village Officers and of Miscellaneous Land Revenue Compensation.

9. *Expenditure in England.*—The budget provides for the expected charges on account of freight and value of stores purchased from Europe, for the Government Photozinco Press.

VI and 6, Excise.

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Country spirits	2,34,29	2,42,04	2,41,00	2,38,47
Country fermented liquor	47,76	46,89	49,00	46,31
Malt liquors	29,53	35	30,80	49
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).		28,28		29,41
Receipts from commercial spirits including denatured spirits and medicated wines.		81		90
Opium	38,01	34,19	35,00	35,03
Hemp and other drugs	30,03	29,90	29,25	29,19
Profits from Government commercial undertakings.	13,10	8,00	10,00	9,62
Recoveries of indirect charges from commercial undertakings.	1,05	80	58	62
Recoveries of investments in Government commercial undertakings.	33	5	1,35	15
Fines, Confiscations and Miscellaneous ..	3,28	2,76	4,86	4,00
Service payments for recovery	1	2	2	2
Deduct—Refunds	—5,13	—5,09	—5,09	—5,21
Total ..	3,92,26	3,89,00	3,96,77	3,89,00

Expenditure (Transferred).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Superintendence	1,16	1,16	1,28	1,12
Presidency Establishment	2,45	2,56	2,45	2,53
District Executive Establishment	16,21	17,48·9	17,27	17,24
Cost of opium supplied to Excise Department	8,94	7,74	7,74	7,45
Distilleries	19	18	30	19
Excise Compensations	16,00	14,52	14,80	13,60
Investments in Government commercial undertakings.	1,17	52	93	19
Loss on Government commercial undertakings.	20	..	..	..
High Commissioner—Stores	..	..	..	..
Total ..	46,32	44,16·9	44,77	42,32

Revenue.

10. *Country spirits.*—The current year's revised estimate has been taken at 2,41,00 on the basis of the first eight months' actuals. It shows a decrease of 1,04, *i.e.*, ·4 per cent., as compared with the sanctioned estimate. This slight decrease calls for no remark. The ensuing year's estimate is lower than the current year's revised estimate on the assumption that there will be a fall in the consumption of country spirit.

11. *Country fermented liquor.*—The increase of 2,11 in the revised as compared with the current year's sanctioned estimate is due to larger receipts under toddy vend fees which are not expected to recur. The decrease of 58 in the ensuing year's estimate as compared with the sanctioned estimate is due to an anticipated fall in the consumption of toddy.

12. *Malt liquors, Wines and Spirits and Receipts from commercial spirits.*—The increase of 1,36 in the revised as well as the ensuing year's estimate as compared with the sanctioned estimate is due to anticipated larger receipts from (*i*) duty on Indian-made wines and spirits treated as foreign and (*ii*) excise pass fee on foreign liquor.

13. *Opium.*—The current year's revised has been taken at 35,00 on the basis of the first 8 months' actuals. It shows an increase of 81 as compared with the sanctioned estimate due to larger receipts from vend fees. The ensuing year's budget practically follows the current year's revised.

14. *Hemp and other drugs.*—The progress of actuals shows that the current year's sanctioned estimate is not likely to be realized. This accounts for the decrease of 65 in the current year's revised as compared with the sanctioned estimate. The decrease of 6 in the ensuing year's estimate as compared with the current year's revised is small and calls for no remark.

15. *Profits from Government commercial undertakings.*—The increase of 2,00 in the current year's revised estimate as compared with the current year's budget estimate is due mainly to less expenditure on the purchase of raw materials required for use at the Nasik Distillery. The next year's estimate follows the revised estimate of the current year with a slight modification.

16. *Recoveries of indirect charges from commercial undertakings.*—The current year's revised is less than the sanctioned estimate by 22 as the latter amount which represents the recovery of leave and pension charges will now be credited to the major head " XXXIII, Receipts in aid of Superannuation ". The ensuing year's budget follows the current year's revised estimate with a slight modification.

17. *Recoveries of investments in Government commercial undertakings.*—The increase of 1,30 in the revised as compared with the sanctioned estimate is due to the credit of the sale proceeds of the securities pertaining to the Depreciation Reserve Fund of the Khanapur Distillery. The increase of 10 in the ensuing year's estimate as compared with the current year's sanctioned estimate calls for no remark as the item is of a fluctuating nature.

18. *Fines, Confiscations and Miscellaneous.*—The increase of 2,10 in the revised estimate of the current year over the sanctioned estimate is due to the anticipated credit of the balance of the Personal Ledger Account of the Khanapur Distillery which was closed on 29th February 1928. The ensuing year's estimate which shows an increase of 1,24 as compared with the sanctioned estimate of the current year is based on the actuals of past years.

19. *Refunds.*—The variations are small and call for no remark.

Expenditure.

20. *Superintendence.*—This minor head includes provision for the Commissioner of Excise, the Deputy Commissioner of Excise who is also Personal Assistant to the Commissioner, and the Commissioner's establishment. The increase of 12 in the current year's revised as compared with the sanctioned estimate is due to the Commissioner having drawn the leave salary for the first four months of his leave in India instead of in England through the High Commissioner for India in whose estimates the provision was made. The decrease of 4 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to smaller provision for (*i*) temporary establishment and (*ii*) the Commissioner's travelling allowance.

21. *Presidency Establishment.*—Under this minor head is shown the cost of the excise staff employed in the Town and Island of Bombay. The decrease of 11 in the current year's revised as compared with the sanctioned estimate is mainly due to savings anticipated in the provision under " Pay of establishment"

and " Contingencies ". The decrease of 3 in the ensuing year's estimate as compared with the current year's sanctioned estimate is small and calls for no remark.

22. *District Executive Establishment.*—The decrease in the current year's revised as compared with the sanctioned estimate is due to smaller expenditure mainly under " Allowances, Honoraria, etc." and " Contingencies ". The decrease of 3 in the ensuing year's estimate as compared with the current year's revised estimate is small and calls for no remark.

23. *Cost of Opium supplied to Excise Department.*—The current year's revised is the same as the sanctioned estimate. The decrease of 29 in the ensuing year's estimate as compared with the current year's sanctioned and revised estimate is due to the reduction from Rs. 22-7-0 to Rs. 21-10-0 per seer in the cost of opium purchased from the Government of India.

24. *Distilleries.*—This minor head includes provision for the expenditure on account of the Dhadgaon Distillery in the West Khandesh District. The revised estimate shows an increase of 12 as compared with the sanctioned estimate, as greater expenditure is anticipated on account of the working of the distillery. The increase in the ensuing year's estimate as compared with the current year's sanctioned estimate is small and calls for no remark.

25. *Compensations.*—The increase of 28 in the revised as compared with the current year's sanctioned estimate is due mainly to the anticipated payment of surplus hemp drugs compensation to the Sangli, Jawhar and Savanur States for the three years ending 31st March 1928. Provision for the purpose was made in the budget of 1928-29, but it lapsed as the bills were not received in time. The ensuing year's estimate provides for normal charges.

26. *Investments in Government commercial undertakings.*—This minor head records the capital expenditure at the Nasik Distillery. The increase of 41 in the revised as compared with the current year's sanctioned estimate is due (*a*) to the expenditure of 20 in connection with the scheme for the supply of water from the Nasik Distillery to the Nasik Central Jail and (*b*) to the anticipated payment of 21 for the plant at the Dabhoda, Vadgaon and Chandod warehouses and the buildings of the Chandod warehouse. The decrease of 33 in the ensuing year's estimate as compared with the current year's sanctioned estimate is mainly due to the absence of provision for any item of new expenditure.

VII and 7, Stamps.

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
A—Non-Judicial				
Sale of Stamps	84,47	89,70	86,10	85,77
Duty on impressing documents	2,49	2,37	2,52	2,49
Fines and penalties	47	43	45	47
Miscellaneous	69	1,09	1,66	93
Recoveries from other Governments for the cost of stamps supplied.	..	2,50	2,50	..
Total A—Non-judicial ..	88,12	96,09	93,23	89,66
Deduct—Refunds ..	—1,83	—1,35	—1,09	—1,04
Total ..	86,29	94,74	92,14	88,62
B—Judicial				
Sale of stamps	83,53	83,61	85,41	86,47
Fines and penalties	8	5	6	6
Miscellaneous	57	1	2	1
Total B—Judicial ..	84,18	83,67	85,49	86,54
Deduct—Refunds ..	—2,07	—1,68	—1,63	—1,63
Total ..	82,11	81,99	83,86	84,91
Grand Total ..	1,68,40	1,76,73	1,76,00	1,73,53

Expenditure—(Reserved).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
A—Non-Judicial				
Superintendence	47	39	38	38
Charges for the sale of stamps	93	1,01	1,02	1,05
Value of stamps supplied from Central Stamps Stores.	26	33	33	28
Value of stamps supplied from Provincial Stamps Stores.	5	..	..	..
Total A—Non-Judicial ..	1,71	1,73	1,73	1,71

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
B—Judicial				
Superintendence	47	38	37	37
Charges for the sale of Stamps	37	46	47	47
Value of stamps supplied from Central Stamps Stores.	13	16	16	15
Total B—Judicial ..	97	1,00	1,00	99
Grand total ..	2,68	2,73	2,73	2,70

Revenue.

27. The current year's revised estimate under Non-judicial stamps shows a decrease of 2,60 as compared with the sanctioned estimate. The decrease is mainly due to the fact that trade conditions did not improve to the extent anticipated at the time of framing the budget estimate. The revised estimate under Judicial Stamps, however, shows an increase of 1,87 which is due to increased receipts from the sale of court-fee stamps. The total decrease under the major head is 73.

The next year's estimate under Non-judicial stamps shows a decrease of 6,12 as compared with the current year's sanctioned estimate. This large decrease is mainly due to two causes. In the first place, as the supply of stamps from the Provincial Depôts to other local Governments has ceased as a result of the coming into full working order of the Central Stamps Stores at Nasik, the provisions of varying amounts which hitherto were made in the budget for this purpose will not appear at all in future. The current year's budget includes a provision of 2,50 on account of cost of stamps supplied in the past years to various Provinces. No such provision exists in the budget for the ensuing year. In the second place, the Government of India have proposed to reduce the annual assignment on account of the sale of unified stamps from 12,50 to 10,20. Pending final settlement with that Government a credit of 10,20 has been taken in the next year's budget estimate. The total reduction on account of both these items comes to 4,80. The remaining decrease (1,32) is due to general depression in trade.

The increase of 2,92 in next year's budget estimate under "Judicial" stamps as compared with the current year's sanctioned estimate is due to anticipated increase in the sale of court-fee stamps based on the progress of the current actuals.

Expenditure.

28. The current year's revised estimate closely follows the sanctioned estimate with slight alterations in the detailed heads.

The next year's estimate is slightly lower than the current year's sanctioned estimate, the decrease occurring mainly under "contingencies" and "Value of stamps supplied from Central Stamps Stores."

VIII and 8, Forest.

Revenue.

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Timber and other produce removed from the forests by Government agency ..	26,79	26,34	28,75	25,77
Timber and other produce removed from the forests by consumers or purchasers ..	42,20	42,47	46,44	48,81
Drift and waif wood and confiscated forest produce	3	4	3	4
Revenue from forests not managed by Government	26	27	40	25
Miscellaneous	4,41	4,03	4,41	4,24
Total ..	73,69	73,15	80,03	79,11
Deduct—Refunds ..	—26	—20	—24	—20
Total ..	73,43	72,95	79,79	78,91

Expenditure (Transferred).

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
General Direction	93	81	77	80
Conservancy, Maintenance and Regeneration..	17,74	19,24	19,00	17,05
Establishments	22,16	22,67	22,74	23,01
Interest on Capital Outlay	42	43	98	1,11
Total ..	41,25	43,15	43,49	41,97

Revenue.

29. *Timber and other produce removed from the forests by Government agency.*—The increase (2,41) in the current year's revised as compared with the sanctioned estimate is mainly due to a larger stock of sawn wood and logs being available for sale at the sale depôt and the saw-mill in the Surat Division, to the expected recoveries of last year's outstandings in the Kanara Eastern and Coast Divisions and to the sale of the increased yield from improvement fellings in the Ankola and Ramangulli High Forests.

The decrease (2,98) in the ensuing year's budget estimate as compared with the current year's revised estimate is due (1) to the closing down of two saw-mills in the Northern Circle and (2) to the sale standing of some coupes in the Kanara Southern Division which were to be worked departmentally. There will also be no arrear thinnings in Thana as in the past, and no extra revenue is expected on account of the recovery of arrears of past years.

30. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase (3,97) in the current year's revised as compared with the sanctioned estimate is due to the realization of better prices for coupes in all Circles except the Central Circle, to the sale of some coupes in the Southern Circle the disposal of which was not contemplated when the original estimate was framed and to the proposed sale of malki teak and old teak standards in Thana.

The budget estimate for 1930-31 is higher (2,37) than the current year's revised estimate as a larger revenue is expected from the sale of malki teak and old standards in Thana and of coupes in the West Nasik Division according to the revised Working Plan of Peint and adjoining forests.

31. *Miscellaneous.*—The increase (38) in the current year's revised estimate as compared with the sanctioned estimate is due to anticipated larger realisations from fines for extensions of time to contractors to complete their works, to the recovery of rent from rangers for the occupation of Government quarters and to larger receipts from the area leased for cultivation in the Sind Circle.

Expenditure.

32. *General Direction.*—The decrease (4) in the current year's revised estimate as compared with the sanctioned estimate is due to the post of head clerk in the Chief Conservator's office being held by a junior officer owing to the retirement of the previous incumbent and to a smaller number of Ranger Students being under training at the Forest College, Coimbatore.

The increase (3) in the ensuing year's estimate as compared with the current year's revised estimate is due to larger provision for Ranger Students under training at the Forest College, Coimbatore.

33. *Conservancy, Maintenance and Regeneration.*—The current year's revised estimate shows a reduction of 24 as compared with the sanctioned estimate, as some of the coupes in Sind are not intended to be worked for want of demand for material and as the expenditure on the purchase and insurance of famine grass is expected to be less than the amount provided in the budget. Improvement is also expected in the recovery of work advances made last year.

The ensuing year's budget estimate is less than the current year's revised estimate owing to (*i*) smaller provision for famine fodder operations, and (*ii*) the curtailment of departmental fellings.

34. *Establishments.*—The ensuing year's estimate shows an increase of 27 as compared with the current year's revised estimate. The increase is mainly due to larger provision for the pay of officers and establishments due to periodical increments and to a smaller number of officers being expected to be on leave outside Asia.

35. *Interest on capital outlay.*—The increase (55) in the current year's revised as compared with the sanctioned estimate is due to a change in the method of calculating interest effected under the orders of the Auditor General. Interest was hitherto calculated only on such outlay provided for under the major head " 52-A, Capital Outlay on Forests " as was financed from loan funds. It has now been decided that interest shall be calculated on the total gross outlay under the major head, *i.e.*, including also such capital expenditure as is financed from revenue. The increase of 13 in the ensuing year's budget estimate as compared with the current year's revised estimate is due to interest on fresh liabilities of a capital nature.

8-A, Forest Capital Outlay charged to Revenue—Transferred.

—	Accounts, 1928-29.	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Amount transferred from the head "52-A, Capital Outlay on Forests"	2,33	2,72	2,49	2,26

36. The head "8-A, Forest Capital Outlay charged to Revenue" has been opened to record transactions of a capital nature in the accounts of the Forest Department (*vide* remarks under 52-A, Capital Outlay on Forests not charged to Revenue).

IX and 9, Registration.

Revenue.

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Fees for registering documents	11,38	11,85	11,71	11,61
Fees for copies of registered documents ..	29	30	30	30
Miscellaneous	14	20	14	15
Total ..	11,81	12,35	12,15	12,06
Deduct—Refunds ..	—6	—5	—5	—6
	11,75	12,30	12,10	12,00

Expenditure (Transferred).

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Superintendence	37	39	38	38
District charges	6,18	6,39	6,27	6,27
Expenditure in England—Stores	..	11	10	9
Total ..	6,55	6,89	6,75	6,74

Revenue.

37. The revised estimate for the current year is lower than the sanctioned estimate by 20 and is based on the latest actuals. The ensuing year's estimate shows a slight decrease as compared with the current year's revised estimate.

Expenditure.

38. The current year's revised estimate shows a reduction of 14 as compared with the sanctioned estimate, as the provision for the pay of establishment and travelling allowance is not likely to be utilized in full. The ensuing year's budget follows the current year's revised estimate with only a slight variation.

IX-A and 9-A, Scheduled Taxes.

Revenue.

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Entertainment Tax	8,23	7,44	7,44	7,70
Betting Tax—				
Tax on Totalisator	13,35	13,30	11,80	12,00
Total ..	21,58	20,74	19,24	19,70
Deduct—Refunds	—6	—6	—6	—6
Total ..	21,52	20,68	19,18	19,64

Expenditure—(Reserved).

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Entertainment Tax	20	20	20	20

Revenue.

39. The current year's revised estimate shows a decrease of 1,50 as compared with the sanctioned estimate. The decrease is due to a smaller number of race meetings having been held in Poona and also to the general depression in trade.

The next year's estimate is framed at a slightly higher figure than the current year's revised estimate on the assumption that the situation will improve when the effects of the mill strikes have passed away.

Expenditure.

40. The current year's revised estimate is the same as the sanctioned estimate. The next year's estimate is based on the current year's revised estimate and includes the normal charges.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT

41. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi*-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

42. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

43. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

44. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, Establishment, Tools and Plant and Pensionary charges, (2) indirect charges, *i.e.*, capitalised value of abatement of land revenue occupied by works and audit charges and (3) all arrears of simple interest, if any, *i.e.*, balance of total interest over net revenue. This capital cost is commonly known as " sum at charge."

45. As soon as the work commences to earn revenue a Revenue account is opened for it. The Revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

46. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a Capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, *i.e.*, sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive," otherwise it is treated as " Unproductive." If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

47. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Fund " and " B—Financed from ordinary Revenues " according to the source from which funds are provided. The

head " 16, " is, therefore, purely a transfer head. The net total of the major head " 55, " after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

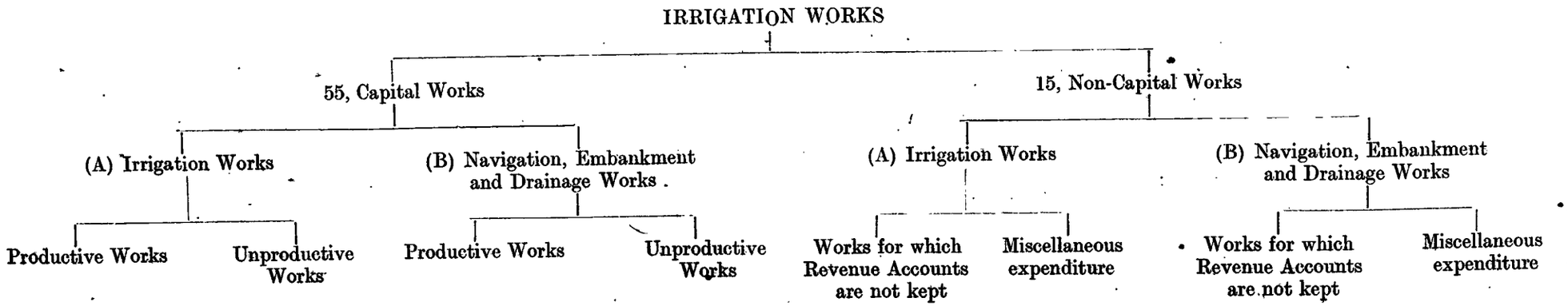
48. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

49. In the budget estimates of Revenue for Irrigation Works under the abovementioned head " XIII," the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

50. There is one more *minus* entry to be made in the budget estimates of Revenue under the head " XIII " before the *net* revenue is shown and that is the " Refunds of Revenue." In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sourcess and authority for their payment may be obtained.

51. The interest on capital expenditure met from ordinary revenues is shown under the head " 14—Interest on works for which Capital Accounts are kept."

52. With reference to the second division of irrigation works, *viz.*, works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi*-commercial works, and, therefore, they are shown under the expenditure head " 15." The only comparison here possible is that between the gross revenue (shown under Revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous Expenditure," all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the budget estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.—"*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi*-commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII."

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15." Any revenue realised from them is credited to the head "XIV."

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT.

SIND.

Works in operation.

53. The canal systems in Sind are entirely different from those in the Deccan. They are mostly very large and with the exception of a few perennial ones carry their supplies at present during the inundation season only. However, when the Lloyd Barrage Scheme is completed it will be possible to feed these canals all the year round. Many of them are canals which existed before the advent of British rule and have since been improved.

54. *The Eastern Nara System.*—The first system to come into operation was the Eastern Nara, consisting of the large Mithrao Canal, and the smaller Eastern Nara, Thar, Hiral and Khipro canals. This system was opened in 1854, although its principal canal, the Mithrao, was not constructed until some years later. The system depends for its supply upon the Nara river which is fed from the Indus through a twelve mile cut, excavated in 1858-59, known as the Eastern Nara Supply Channel. About 87 lakhs of rupees have been expended on this system.

55. *The Begari and Ghar Canals.*—The Begari and Ghar Canals came next into operation in 1856 and about 32 lakhs of rupees have been spent on these two canals. The former is the most important system north of Sukkur and is on the right bank of the Indus.

56. *The Fuleli Canal.*—The Fuleli Canal, the largest of all the Sind canals, was opened in 1861 and nearly 32½ lakhs of rupees have been spent on it. This is one of the few canals in Sind which carries any appreciable supply all the year round. A project for the complete remodelling of this canal system at a cost of nearly Rs. 50 lakhs was sanctioned by Government in June 1929. It has been started during the current working season and about Rs. 7 lakhs will be spent during the current year.

57. *The Desert and Sukkur Canals.*—Five more canals were added during the ten years from 1870 to 1880. Of these the two most important are the Desert Canal costing over Rs. 27½ lakhs and the Sukkur Canal, just above Sukkur, on which over 14¾ lakhs of rupees have been spent.

58. *The Jamrao Canal.*—In 1900 the Jamrao Canal came into being. This was an entirely new canal takig off from the Eastern Nara river above the Mithrao Canal, already mentioned, and it is assured of a perennial supply by a weir constructed across the Nara. Nearly Rs. 100 lakhs have been spent on this work.

59. *The Mahiwah, Dad and Nasrat Canals.*—The Mahiwah, Dad and Nasrat Canals were next built and opened between 1901 and 1904. About Rs. 60¾ lakhs have been spent on these canals.

There are many other small canals which are playing an important part in the irrigation of lands in Sind.

Works under construction.

60. *Lloyd Barrage and Canals Construction Scheme.*—The most important irrigation project which is now under construction in Sind is the Lloyd Barrage and Canals Construction Scheme. This project, estimated to cost Rs. 18·35 crores (including direct and indirect charges), was approved by the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June and construction work commenced in July of that year. The scheme consists of a barrage across the Indus situated about 3 miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North-Western Canal, the Rice Canal, and the Dadu Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon and two large high level canal feeders for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific

control, give the necessary supply to each canal no matter how low the natural level of the water in the river may be. The actual direct expenditure incurred on this scheme to end of 1928-29 amounts to about Rs. 9·86 crores and about Rs. 251¼ lakhs will be spent in the current year. A detailed note regarding the progress of work on this scheme has been printed separately.

Deccan and Gujarat.

61. Irrigation conditions in the Deccan and Gujarat vary considerably from those in Sind. The cultivation chiefly depends upon rainfall and advantage is taken of irrigation mainly for growing valuable crops like sugarcane or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency always involve the construction of storage reservoirs on perennial rivers for feeding the canals supplying water to the fields. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation.

62. *Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs, respectively.

63. *Mutha Canals.*—The Mutha canals have been constructed at a cost of about 65½ lakhs of rupees with a large storage reservoir called Lake Fife, on the Mutha River, at Khadakwasla near Poona. This system consists of two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

64. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation also about this time and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

65. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in Poona District receives its supply partly from the Nira river and partly from its reservoir at Bhatgar (called Lake Whiting) on one of its tributaries. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak canal in Belgaum District is a small canal taking off direct from the Ghatprapha river without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

66. *Girna Canal.*—The Girna canal in Nasik District is fed from the Chankapur tank. It was constructed at a cost of 20½ lakhs of rupees and was opened for irrigation in 1909.

67. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna river and a pick-up weir at Nandur-Madhmeshwar and the Right and Left Bank Canals. This project has cost about 103 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

68. *Pravara River Works.*—The Pravara River Works system comprise (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara river at Bhandardara, (*ii*) a pick-up weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907, the work was commenced in 1908 and both the dam and the canals have already been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is the highest dam in India and the second highest in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December, 1926, and from that date the dam is known as the "Wilson Dam."

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

69. *The Nira Right Bank Canal Project.*—The Nira Right Bank Canal project will, when completed, be the largest in the Deccan. It comprises the construction of the Nira Right Bank Canal, 109 miles in length, in Satara and Sholapur Districts and Phaltan State, and a larger dam at Bhatgar on the Yelwandi river to replace the old one, mentioned above under the Nira Left Bank Canal, so as to increase the storage for supplying both the canals, *viz.*, the old Nira Left Bank and the new Nira Right Bank Canals. The work of construction of the dam has been practically finished and that on the canal is approaching completion. Irrigation commenced under the new canal from the year 1924-25. The total estimated cost of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to end of 1928-29 against this estimate was Rs. 409·68 lakhs and the probable expenditure in 1929-30 will be about Rs. 9½ lakhs.

70. *The Nira Valley Development Project.*—The Nira Valley Development project provides for the complete development of irrigation in the Nira Valley. The Nira Right Bank Canal scheme with the enlarged storage at Bhatgar on the Yelwandi river aims at irrigating lands on the right bank of the Nira river. There is, however, large scope for extending irrigation on the existing Nira Left Bank Canal where there is a keen demand for a larger supply. This demand can be met by storing the water flowing in the Nira river from sources other than the Yelwandi by means of another dam to be erected on the Nira at Vir below the confluence of all the main tributaries and by enlarging the Nira Left Bank Canal to the maximum economical limits. This scheme combined with the Nira Right Bank Canal scheme is called the Nira Valley Development project.

The Nira Right Bank Canal system itself is estimated to cost Rs. 483·97 lakhs as stated above. The combined scheme is estimated to cost Rs. 619·77 lakhs. The extra cost will, therefore, be Rs. 135·80 lakhs which represents the cost of widening and remodelling the Nira Left Bank Canal and constructing the new dam at Vir. This project was approved by the Legislative Council in March 1924 and was finally sanctioned by the Secretary of State in November 1924. The work on this project was commenced in 1925-26. The expenditure on it to end of 1928-29 was Rs. 20·03 lakhs and the probable expenditure during 1929-30 will be about Rs. 4·60 lakhs.

For the present work is being confined to the canals only.

XIII-Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.

Revenue.

71. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, (*a*) direct receipts and (*b*) the portion of land revenue due to irrigation. The former includes sale proceeds of water supplied for irrigational and non-irrigational purposes, sale proceeds from canal plantations and of other canal produce (*e. g.*, wood, grass, etc.), etc., and the latter, *viz.*, (*b*), represents the irrigation share of land revenue.

The working expenses of these works for which capital accounts are kept are to be deducted from the total receipts of the two kinds mentioned above (which are termed "gross revenue") in order to show the net revenue earned by these works.

72. The budget and revised estimates of revenue for the current year, with the actuals for the last year, and the budget estimate of revenue for the ensuing year are as shown below :—

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Gross revenue.				
Direct receipts ..	36,57	38,70	33,00	35,22
Portion of land revenue due to Irrigation ..	76,07	69,71	67,00	68,10
	1,12,64	1,08,41	1,00,00	1,03,32
Deduct—Working Expenses	—63,34	—55,19	—57,19	—51,08
Lump sum provision for re-grant of lapses ..	..	15	9	2
Deduct—probable lapses in the budget year.	..	—15	—9	—2
Net revenue ..	49,30	53,22	42,81	52,24

73. The revised estimate of gross revenue as compared with the budget estimate for 1929-30 shows a decrease of 8,41 of which 5,70 is under "Direct Receipts" and 2,71 under "Portion of land revenue due to Irrigation." The fall in "Direct Receipts" is mainly due to (*i*) reduction in block area on the Godavari and Pravara Canals which is partly due to low rates of gul and partly to the damage caused by frost and consequent inability of the cultivators to obtain capital for new plantation, (*ii*) perennial irrigation not having developed as anticipated on the Nira Right Bank Canal and (*iii*) low demand for water for rabi irrigation on the Nira Left and Right Bank Canals. The decrease of 2,71 in "Portion of land revenue due to Irrigation" is mainly due to remissions granted on account of damage caused to crops in Sind by the abnormally heavy rains and floods of 1929. More or less for the same reasons, the budget estimate of gross revenue for the ensuing year is also less than the current year's budget by 5,09 but it shows an improvement over the revised estimate for the current year.

74. The revised estimate of "Working Expenses" compared with the budget estimate for the current year shows an increase of 2,00, which is due to an additional grant of 2,67 sanctioned by the Legislative Council in October 1929 for repairing the damage caused by the excessively heavy rains and floods to irrigation works in Sind, partly counterbalanced by the transfer in July 1929 of a sum of 67 from this head to the head "15" for constructing a new loop behind Satabani Loop.

75. The budget estimate of "Working Expenses" for the ensuing year shows a decrease of 4,11 over the current year's budget estimate. This is due to less provisions having been made for new works, Government reserves and discretionary grants of local officers on account of the financial stringency and the completion in the current year of the special repair work of constructing a new head to Desert Canal for which a provision of 4,00 was made in the current year's budget.

XIV—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.

Revenue.

76. Till the end of the year 1927-28 only direct receipts (such as sale of water, plantations, other canal produce, etc.) derived from Irrigation Works for which no capital accounts are kept were credited to the head " XIV ". Since the year 1928-29, the portion of land revenue due to irrigation under these works is also being credited to this head.

77. The budget and revised estimates for 1929-30, with the actuals for 1928-29 and the budget estimate for 1930-31 under this head are as shown below :—

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
	16,42	17,00	16,46	16,32

The decreases of 54 in the revised estimate as compared with the current year's budget and of 68 in the next year's budget as compared with the current year's budget are mainly under " Portion of land revenue due to Irrigation ".

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Expenditure	55,52	56,75	56,71	58,28

78. Under Rule 24 of the Devolution Rules the capital sum spent upon the construction of productive and unproductive Irrigation works and of other works financed from loan funds is to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17 and at 5·1979 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,07 and this amount is included separately under the head " 19-Interest " as interest on the advance in respect of Irrigation capital expenditure. Since 1921-22 the capital expenditure on Irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head " 19-Interest ". The head " 14-Interest " is merely a *pro forma* head to show the interest liabilities on Irrigation capital met from revenues and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head " 19-Interest ".

The budget estimate of 56,75 for 1929-30 was framed as shown below :—

Interest charges at 3·3252 per cent. on capital outlay of 7,61,90 on Irrigation major works to end of 1916-17 (except Lloyd Barrage)	25,33
Interest charges at 5·49 per cent. on capital outlay of 1,30,83 on Irrigation major works for the years 1917-18 to 1920-21 (except Lloyd Barrage) ..	7,18
Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought, under " 55-Capital Works ") to end of 1916-17 (except Lloyd Barrage)	5,68
Interest charges at 5·49 per cent. on capital outlay of 3,07,55 on Irrigation works (except Lloyd Barrage) from 1917-18 to 1927-28	16,88
Interest charges at 5·49 per cent. on the estimated capital outlay of 17,66 on Irrigation works (except Lloyd Barrage) for 1928-29.	97
Interest charges at 5·49 per cent. on half of estimated capital outlay of 15,57 on Irrigation works for 1929-30 (except Lloyd Barrage).	43
	56,65
Add—Amount to be transferred from the head " 55 " on account of interest on the capital outlay met from refund of customs duty	10
	56,75

79. The revised estimate for 1929-30 and the budget estimate for 1930-31 are framed as follows :—

—	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Interest charges at 3·3252 per cent. on capital outlay of 7,61,90 on Irrigation Major Works to end of 1916-17 (except Lloyd Barrage).	25,33	25,33
(2) Interest charges at 5·41 per cent. on capital outlay of 1,30,83 on Irrigation Major Works for the years 1917-18 to 1920-21 (except Lloyd Barrage)	7,08	7,08
(3) Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought under " 55-Capital Works " (to end of 1916-17 (except Lloyd Barrage)	5,85	5,85

	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(4) Interest charges at 5·41 per cent. on capital outlay of 3,26,35 on Irrigation Works (except Lloyd Barrage) from 1917-18 to 1928-29	17,65	17,65
(5) Interest charges at 5·41 per cent. on half the estimated capital outlay of 26,03 on Irrigation Works (except Lloyd Barrage) for 1929-30	70	..
(6) Interest charges at 5·41 per cent. on the estimated capital outlay of 26,03 on Irrigation Works (except Lloyd Barrage) for 1929-30	..	1,41
(7) Interest charges at 5·41 per cent. on half of estimated capital outlay of 31,91 on Irrigation Works for 1930-31 (except Lloyd Barrage)	..	86
	56,61	58,18
Add—Amount to be transferred from the head "55" on account of interest on the capital outlay met from refund of customs duty ..	10	10
	56,71	58,28

The increase of 1,53 in the budget estimate for the ensuing year compared with the current year's budget is entirely due to the increase in the capital expenditure on works.

15—Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure (Reserved)

80. The works accounted for under this head can be financed partly from ordinary revenues and partly from the Famine Relief Fund, since irrigation and embankment works having a protective aspect and famine surveys are legitimate objects of expenditure from that Fund. As the expenditure on all works for which capital accounts are not kept is to be booked in the first instance under this head without reference to the source from which the funds are provided, it will be necessary to deduct at the foot of the account of this major head a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount thus deducted will be shown in lump sum under a separate major head "15 (1)—Other Revenue Expenditure financed from the Famine Relief Fund."

81. The budget and revised estimates under this head for the current year with the actuals for the last year and the budget estimate for the ensuing year are as shown below :—

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Gross expenditure	28,46	26,99	29,31	22,88
Lump provision for regrant of lapses ..	..	1,55	1,43	5
Deduct—Probable lapses in the budget year ..	..	—1,55	—1,43	—5
Total ..	28,46	26,99	29,31	22,88
Deduct—Amount financed from Famine Relief Fund	—5,15	—7,50	—11,82	—3,62
Net amount charged to ordinary revenues ..	23,31	19,49	17,49	19,26

82. The revised estimate of gross expenditure under this head compared with the corresponding budget estimate for the current year shows an increase of 2,32 which is due to (*i*) the transfer of 67 from the head "XIII" to this head for constructing a new loop behind Satabani Loop and (*ii*) an additional grant of 1,65 having been sanctioned by the Legislative Council for repairing the damage caused by the excessively heavy rains and floods of 1929 to irrigation works in Sind.

83. The gross budget provision of 22,88 for the ensuing year under this head shows a decrease of 4,11 over the current year's budget estimate. This decrease is due to (*i*) less provisions having been made for Government reserves and discretionary grants of local officers on account of the financial stringency, (*ii*) smaller provisions having been made for certain works in progress which are approaching completion, such as the Kasimpur Bund Project and Left Bank Bund Line in Sind and the Visapur Tank in the Deccan and (*iii*) consequent reduction in the provisions for establishment, tools and plant and pensionary charges, which are based on percentage rates.

84. Out of the total provision of 22,88 for the next year, 3,62 will be financed from the excess balance in the Famine Relief Fund and the residue, *viz.*, 19,26, will be provided from ordinary revenues as shown in the above table. The amount to be met from the Famine Relief Fund has been provided under the head "15 (1)—Other Revenue Expenditure financed from the Famine Relief Fund."

15—Other Revenue Expenditure financed from Ordinary Revenues—A-Irrigation Works—Civil Expenditure—(Reserved).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Grant for minor irrigation works (including maintenance and repairs).	5,07	5,98	6,39	3,25
Deduct—Amount financed from the Famine Fund.	4,85	5,65	6,10	3,08
Net provision	22	33	29	17

85. The excess of 41 in the revised estimate for 1929-30 as compared with the sanctioned estimate of 5,98 is due to an expenditure of 67 on account of establishment and tools and plant charges to be credited to the Public Works Department for the execution of minor irrigation works projects prepared by the Special Engineer, Minor Irrigation Works, counterbalanced partially by savings of 16 in the grants of the Divisional Commissioners and 10 in those of the Special Engineer. The charge of 67 is only a book-entry and has been provided for now as required by the Accountant General.

86. The following provision is required for next year :—

(1) Special Survey Establishment for investigation of minor irrigation works		32
(2) Provision for execution of minor irrigation works projects prepared by the Special Engineer, Minor Irrigation Works ..		2,49
(3) Grants for repairs to minor irrigation works in the charge of the Revenue Department, distributed as follows :—		
Northern Division	38	
Central Division	5	
Southern Division	1	44
Total ..		3,25

The decrease of 2,73 in the total provision for 1930-31 (3,25) as compared with the budget provision for 1929-30 (5,98) is due to a reduction of 1,60 in the provision for the Special Survey staff (including the Special Engineer, Minor Irrigation Works) (item 1), a decrease of 49 in the provision for the execution of minor irrigation works (item 2), a reduction of 18 in the provision for repairs to minor irrigation works in the charge of the Revenue Department (item 3), and the omission of the current year's provision of 46 for the Water Diviner and his establishment from the next year's estimates. The decrease is mainly due to the abolition of the appointment of Water Diviner and to a considerable curtailment of the activities of the Special Engineer, Minor Irrigation Works. The financial situation has compelled Government to adopt this course. The entire expenditure on account of the appointment of Special Engineer and his staff has hitherto been met from the Famine Fund. It is however impossible to continue to draw upon that Fund to the extent originally contemplated, and there is no possibility in the present state of the finances of the Presidency, of incurring any large expenditure on these protective works from ordinary revenues. Although the appointment of Special Engineer will be abolished with effect from 1st March 1930, a nucleus of his staff will be retained in selected districts so that the work of investigating minor irrigation schemes will not be stopped altogether, but will be carried on, on the present lines, under the direction of the Executive Engineers. Government have also arranged for the

execution of the works already sanctioned by them, so far as the financial situation permits, and with this end in view a provision of 2,49 has been made, which is referred to in item (2) above.

Of the total provision of 44 for item (3), 17 is for non-precarious districts and 27 for precarious districts. The whole provision for items (1) and (2) and the provision of 27 for precarious districts under item (3) will be transferred to the head " 15 (1), Other Revenue Expenditure financed from the Famine Fund." Thus the total amount transferred to " 15 (1) " will be 3,08, while the net amount remaining under the head " 15-A—Civil " will be 17.

15-(1)—Other Revenue Expenditure financed from Famine Fund (Expenditure—Reserved).

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
15, Other Revenue Expenditure financed from Ordinary Revenues—A-Irrigation Works—Civil.	4,85	5,65	6,10	3,08
Do. do. (Public Works) ..	5,15	7,50	11,82	3,62
Total ..	10,00	13,15	17,92	6,70

87. According to the revised system of irrigation accounts this head is intended to show the expenditure (provided from the Famine Fund) on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Fund is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under the major head "15 (1), Other Revenue Expenditure financed from Famine Fund". It is thus purely a transfer head.

16—Construction of Irrigation, Navigation, Embankment and Drainage Works.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
16-A—Financed from Famine Relief Fund ..	..	11,79	21,79	....
16-B—Financed from ordinary revenues ..	10,00	10,00	....	10,00
	10,00	21,79	21,79	10,00

88. This head is intended to show the capital expenditure provided from the Famine Relief Fund, or from ordinary revenues, on irrigation works for which capital accounts are kept. The whole of the expenditure on all such works is booked in the first instance under the major head "55—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue" without reference to the source from which funds are provided and the amount financed from the Famine Fund, or from ordinary revenues, is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head "55" is booked, without details, under the major head "16-A" if the amount is provided from the Famine Fund and "16-B" if it is met from ordinary revenues. It is thus purely a transfer head.

89. The figures entered in the above table are in connection with the interest charges on the capital outlay on the Lloyd Barrage and Canals Construction Project.

LIBRARY OF THE ROYAL ASIATIC SOCIETY

XVI and 19, Interest.

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Interest on Loans and Advances from the Provincial Loans and Advance Account ..	12,64	14,96	16,22	14,55
(2) Interest on Arrears of Revenue ..	36	35	36	35
(3) Interest on Loans granted by Bombay Development Department to local bodies out of Bombay Development Loan ..	44,48	43,68	..	..
(4) Interest on Loans granted by Development Department from Government of India advances to Co-operative Housing Societies and Private individuals under State-aided building schemes		48	..	..
(5) Interest on Loans to the Presidency Corporations	89,37	83,10	1,28,35	1,26,29
(6) Interest on general balances deposited with the Government of India	74	..	..	..
(7) Miscellaneous	4,40	4,23 20	4,29	4,26
	1,51,99	1,47,00	1,49,22	1,45,45
Deduct—Refunds	—47	—49 —6	—44	—44
	1,51,52	1,46,45	1,48,78	1,45,01

Expenditure (Reserved).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Interest on Provincial Loans.				
Interest on Bombay Development Loan ..	65,90	66,11	66,11	66,11
Other Items.				
Interest payable to Provincial Loans Fund (Central Government) on—				
(*a*) Pre-reform Advances to the Provincial Loan Account	6,29	4,91	4,91	3,52
(*b*) Advances for Irrigation Capital expenditure	32,07	32,07	32,07	32,07
(*c*) Other Advances	2,33,40	2,31,03	2,42,52	2,55,62
Management of Debt	19	20	20	20
	3,37,85	3,34,32	3,45,81	3,57,52

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Deduct—Interest transferred to 8, Forest ..	—42	—43	—98	—1,11
Deduct—Interest transferred to Commercial Departments (14, Interest)	—55,42	—56,65	—56,61	—58,18
Deduct—Interest transferred to 42, Bombay Development Scheme	—24,55	—25,19	—24,88	—25,79
Deduct—Interest transferred to 55, Construction, Navigation, etc., on capital funds borrowed from Government of India ..	—48,01	—51,76	—51,19	—80,33
Deduct—Interest transferred to 55, Construction, etc., for interest on the amount financed from general balances as well as on the amount previously financed from Provincial Revenues		—9,97	—11,39	
Deduct—Interest on Government Commercial undertakings (Distillery)	—3,75	—2,25	—2,20	—2,20
Deduct—Interest on Government Commercial undertakings (Dapuri)		—26	—25	—25
Deduct—Interest portion of equated payments out of revenue in respect of commuted value of pensions	—33	—75	—78	—1,35
Net total ..	2,05,37	1,87,06	1,97,53	1,88,31

Revenue.

90. Interest received by the Local Government on advances and loans from the Provincial Loans and Advance Account including the advances given to the three Presidency Corporations out of the Bombay Development Loan as well as out of funds borrowed from the Government of India is credited to XVI—Interest. The above Account, the capital transactions of which are outside the budget figure, provides for the grant of loans to agriculturists, to local bodies, etc. Interest on arrears of revenue as well as interest on provincial balances when deposited with the Government of India are also credited to this head.

91. With effect from the revised estimate of the current year the recoveries of interest from the three Presidency Corporations in Bombay on loans given to them out of the Bombay Development Loan and from the Co-operative Housing Societies and the public on loans given to them under State-aided Building Schemes will be included under "Interest on loans to the Presidency Corporations" and "Interest on Loans and Advances from the Provincial Loans and Advance Account" respectively. This accounts for the absence of provisions for items (3) and (4) in the revised estimate for the current year and the budget estimate for the next year.

92. *Item* (*1*).—The increase in the revised estimate for the current year as compared with the budget estimate is chiefly due to (*i*) the alterations explained in the preceding paragraph and to (*ii*) the refund of excess interest paid by the Bombay Government in connection with loans to Indian States in Kathiawar. The decrease in the budget estimate for next year as compared with the revised estimate for the current year is chiefly due to the absence of provision for interest on the loan to the Bombay Education Society which loan has been wiped off by the sale of part of the Society's property in the current year, and to the absence of (*ii*) above.

93. *Item* (*5*).—The increase in the revised estimate as compared with the current year's budget estimate is due to the alteration mentioned in paragraph 91 above and also to the interest charges on the advances given to the local bodies in 1922-23 being calculated at the rate of 5½ per cent., instead of at the rate of 5 per cent. adopted for the budget estimate. The decrease in the next year's

budget estimate as compared with the current year's revised estimate is due to less recovery of interest in view of the reduction in outstanding advances.

94. *Item* (7).—The chief item credited to this head is the income tax paid by the three Presidency Corporations on the interest payable by them on loans granted to them from the Bombay Development Loan..

Expenditure.

95. Interest on Provincial Loans and interest payable to the Central Government (*a*) on advances to the Provincial Loan Account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, and (*b*) on other advances, is to be debited to " 19, Interest on Ordinary Debt". Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) " *Deduct*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 8, Forest ".

(2) " *Deduct*—Interest transferred to Commercial Departments " for the amount shown as expenditure under the head " 14, Interest on Works for which capital accounts are kept ".

(3) " *Deduct*—Interest transferred to 42, Bombay Development Scheme " for the amount shown as expenditure under that head.

(4) " *Deduct*—Interest portion of equated payments out of revenue provided under 45, Superannuation allowances, etc. ", in respect of the commuted values of pensions.

(5) " *Deduct*—Interest transferred to 55, Construction of Irrigation, Navigation, etc. ", for the amount shown as expenditure under that head.

(6) " *Deduct*—Interest on Government Commercial undertakings (Nasik Distillery). "

(7) " *Deduct*—Interest on Government Commercial undertakings (Dapuri Workshop). "

96. *Interest payable to the Central Government on pre-reform advances to the Provincial Loan Account.*—The next year's estimate provides interest for one year at 4·78153 per cent. on the balance of 73,66 outstanding on 1st April 1930.

97. *Interest on advances in respect of Irrigation Capital Expenditure.*—Interest has been calculated at the rate of 3·3252 per cent. on the Irrigation Capital Outlay of 7,59,72 up to 1916-17 and 5·1979 per cent. on 1,30,88 from 1917-18 to 1920-21 under Devolution Rule 24.

98. *Interest on other advances.*—The figures against this item include interest on the amounts borrowed from the Provincial Loans Fund for Government purposes including Development Department purposes and for the requirement of the three Presidency Corporations.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*i*) For the three Presidency Corporations ..	89,37	83,10	84,61	82,79
(*ii*) For Government purposes including Development Department	1,44,03	1,47,93	1,57,91	1,72,83

Interest on the advances borrowed for Development purposes, which were shown separately hitherto, have been included in item (*ii*). The details of the figures shown against item (*ii*) for 1929-30 and 1930-31 are as follows :—

	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*a*) Interest on the outstanding balance of the advance of 2,43,50 of 1921-22 at the rate of 4¾ per cent. ..	11,55	11,55	11,55
(*b*) Interest on the outstanding balance of the advance of 4,04,46 of 1922-23 at the rate of 5½ per cent. ..	11,47	22,02	21,95
(*c*) Interest on the outstanding balance of the advance of 4,36,21 of 1923-24 at the rate of 6 per cent. ..	25,91	25,91	18,64
(*d*) Interest on the outstanding balance of the advance of 4,04,68 of 1924-25 at the rate of 5¾ per cent. ..	22,94	22,94	22,85
(*e*) Interest on the outstanding balance of 4,98,00 of 1925-26 at the rates of 5½ and 5¾ per cent.	27,42	27,42	27,38
(*f*) Interest on the outstanding balance of the advance of 1,91,98 of 1926-27 at the rates of 5 and 5¼ per cent. ..	9,68	9,68	9,63
(*g*) Interest on the outstanding balance of the advance of 2,50,58 of 1927-28 at 5 and 5¼ per cent.	12,65	12,65	12,59
(*h*) Interest on the outstanding balance of the advance of 4,17,34 of 1928-29 at 5 and 5¼ per cent.	21,02	21,02	20,91
(*i*) Interest on the advance of 3,79,91 of 1929-30 at 5½ and 5¾ per cent.	5,29	4,72	21,02
(*j*) Interest on the advance of 4,38,26 in 1930-31 at 5½ and 5¾ per cent.	..	..	6,31
	1,47,93	1,57,91	1,72,83

The increase in the revised estimate as compared with the current year's budget estimate is mainly due to the provision of interest charges for the whole year instead of for two months (as provided in the budget estimates) for the amount of 2,05,22 borrowed for Development Department which was expected to be set off against the sale price of Block 8 in the Back Bay Reclaimed Area. It is still hoped that the Government of India will take over responsibility with effect from 2nd May 1929, when the land was, in the opinion of this Government, ready and fit for handing over. But as the matter has not yet been settled, full provision has been made in the revised estimates. The increase is also due to the rate of interest on the advances borrowed in 1922-23 being increased from the rate of 5 per cent., which was adopted for the budget estimate to 5½ per cent. Similarly the rates of interest on the current year's advances which have been reduced by Rs. 34 lakhs (see paragraph 279 under "Advances from Provincial Loans Fund" under Debt, Deposits and Advances Section), has been increased from 5 per cent., to 5½ per cent., for productive purposes and from 5¼ per cent. to 5¾ per cent. for unproductive purposes. Two rates of interest are being charged by the Government of India since 1925-26 on the loans advanced from the Provincial Loans Fund, a standard rate of interest on advances to be utilised for productive purposes, which are at present defined as those yielding an annual return of six per cent. or more, and another rate higher by ¼ per cent. for advances to be utilised for unproductive purposes.

99. *Deduct—Interest transferred to Forest Department.*—The figures represent interest on forest capital outlay shown under "52-A, Forest Capital Outlay," which is debited to "8, Forest," as expenditure, see paragraph 35 under 8, Forest.

100. *Deduct—Interest transferred to "14, Interest".*—The figures are explained under "14, Interest" on works for which capital accounts are kept."

101. *Deduct—Interest transferred to "55, Construction of Irrigation, etc."*—According to the Lloyd Barrage Scheme sanctioned by the Secretary of State, interest on the capital outlay is to be met from capital till the scheme becomes remunerative and interest to the extent of 10 lakhs is to be met

from the annual Famine Insurance Grant. The interest charges according to the revised estimate of the current year amount to 62,58 out of which 21,79 are to be met from the excess balance in the Famine Relief Fund. The next year's charges amount to 80,33, of which 10,00 are to be met from revenue. It is expected that this will be set off by a corresponding receipt from sales of land in the Barrage area. In order to show correctly that all interest charges on the Lloyd Barrage are met from capital, they are first transferred by deduct entry from " 19, Interest " to " 55, Construction of Irrigation," and 21,79 this year are thereafter re-transferred to the revenue head " 16, Construction of Irrigation-A-Amount financed from the Famine Fund." 10,00 in next year's estimates are similarly re-transferred to the revenue head " 16, Construction of Irrigation-B-Amount financed from Ordinary Revenue ". And 10 are re-transferred to " 14, Interest on Works for which capital accounts are kept." In the current year the interest on the amount advanced from general balances is debited to " 55, Construction of Irrigation," and the credit to Provincial revenues is given under " 19, Interest " by a deduct entry as there is no corresponding head on the receipt side to provide for such interest on amounts lent to commercial departments from the general balances.

102. *Deduct—Interest portion of equated payments out of revenue provided under 45, Superannuation in respect of commuted value of pensions.*—*See* paragraph 267 under " 60-B-Payment of commuted value of pensions ".

103. *Deduct—Interest on Government Commercial undertakings (Nasik Distillery and Dapuri Workshops).*—Credit is to be given to " 19, Interest " by deduct entry for interest charges on the net capital of the distilleries managed departmentally as worked out at the beginning of the year after deducting depreciation charges up to the end of the previous year. Similarly credit is also given to this head as a deduct entry for interest charges on the capital expenditure incurred on the Central Workshops at Dapuri.

104. *Deduct—Interest transferred to " 42, Bombay Development Scheme ".*—*See* paragraphs under 42, Bombay Development Scheme.

20, Interest on other obligations.

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Interest on advances from Famine Relief Fund for financing the Provincial Loan Account ..	..	96	96	2,07
Total ..	..	96	96	2,07

105. *See* paragraph 270 under "Transfers from Famine Relief Fund".

21, Appropriation for Reduction or Avoidance of Debt.

Expenditure—(Reserved).

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
1. Sinking Fund for Bombay Development Loan.	4,80	9,39	5,72	5,48
2. Other appropriations	6,93	8,51	8,37	9,21
Total ..	11,79	17,90	14,09	14,69

106. *Item (1).*—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to one per cent. of the total realisations of the loan has to be set aside every year towards the formation of a depreciation fund for the amortisation of the loan. The yearly contribution for the purpose is 9,39 and it is debited to "21-Appropriation forReduction or Avoidance of Debt" and a corresponding credit is given to "Appropriation for Reduction or Avoidance of Debt" (Receipt side) under Debt, Deposits and Advances section. The amount is finally invested along with interest accrued on previous investments by debit to "Sinking Fund Investment Account" disbursement side. The proceeds of the loan were utilised partly for Development Department works and partly for advances to the three Presidency Corporations. According to the arrangements arrived at for the repayment of these loans the Bombay Municipality and the Improvement Trust maintain sinking funds but the Bombay Port Trust is repaying to the Bombay Government by equated instalments of principal and interest the sum of Rs. 200 lakhs made over to it out of the total realisations of the Bombay Development Loan. These repayments of principal are being utilised as part of the 1 per cent. fund. In the accounts that part of the equated payments which represents principal appears under the head "Loans and Advances by the Provincial Government" and the interest portion under "XVI Interest." Under this procedure the credit of principal appears in the Debt, Deposits and Advances section whereas the debit of the whole sinking fund contribution is shown in the revenue section. In order that the principal repaid by the Port Trust may be adjusted against the depreciation fund maintained for the amortisation of the Bombay Development Loan, a new procedure has been adopted in consultation with the Controller of Civil Accounts. In accordance with that procedure an adjustment entry is to be made whereby the principal repaid by the Bombay Port Trust is debited to the head "Miscellaneous Government account" under the Debt, Deposits and Advances section with a corresponding credit by deduction under "21, Appropriation for Reduction or Avoidance of Debt." Hence 3,67 and 3,91 have been deducted under the latter head in the revised estimate for the current year and the budget estimate for the next year respectively.

107. *Item (2).*—The advances obtained from the Provincial Loans Fund fall under the following categories:—(*i*) Development Department (*ii*) Lloyd Barrage (*iii*) Other Irrigation Works (*iv*) Other purposes (*v*) Advances to Local Bodies in Bombay for Development purposes and (*vi*) Provincial Loans and Advance Account. At present interest only is being paid on (*i*) and (*ii*) but proposals for the repayment of the capital amounts are under consideration. (*iii*) and (*iv*) are being repaid by equated annual instalments on the basis of 60 years for productive and 30 years for unproductive items. The amounts borrowed for expenditure under "60-B—Payment of commuted value of pensions" and included under (*iv*) are being paid in equated instalments of principal and interest on the basis of 15 years but these instalments appear under the major head "45" (see paragraph 267 under "60-B"). As regards item (*v*) and (*vi*) please see paragraphs 276 and 291 under Debt, Deposits and Advances section respectively.

108. The estimates for the current and next years under this head are in respect of (*iii*) and (*iv*). The decrease in the revised estimate for the current year

as compared with the budget estimate is due to the rate of interest on advances of 1922-23 having been fixed by the Government of India at 5½ per cent. instead of at 5 per cent. as adopted for the budget estimate, so that the interest share of the equated annual instalments has been increased and the capital share of them reduced. The amount provided from revenue under " 21 " will be credited to the head " Appropriation for Reduction or Avoidance of Debt " (Receipt side) in the Debt, Deposits and Advances section and will be finally paid to the Provincial Loans Fund through the head " Repayment of advances from Provincial Loans Fund " (Disbursement side) in that section.

22, General Administration.

Expenditure (Reserved).

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	29	26	26	25
Staff and Household of the Governor ..	6,38	6,05	6,09	6,21
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	1,07	80	80	1,08
Executive Council	2,70	2,73	2,73	2,73
Total, Heads of Provinces ..	12,72	12,12	12,16	12,55
B—Legislative Bodies.				
Provincial Legislative Council	2,06	1,69	2,07	1,63
Election for Provincial Legislature ..	22	1,33	82	1,15
Total, Legislative Bodies ..	2,28	3,02	2,89	2,78
C—Secretariat and Head-quarters Establishments.				
Civil Secretariat	16,17	15,86	15,66	16,26
Commissioner of Settlements	60	59	55	58
Local Fund Audit Establishment	1,91	2,39	2,32	2,54
Total, Secretariat and Head-quarters Establishments ..	18,68	18,84	18,53	19,38
D—Commissioners.				
Commissioner in Sind	2,87	2,85	3,04	2,95
Commissioners	3,16	3,11	3,19	3,13
Total, Commissioners ..	6,03	5,96	6,23	6,08
E—District Administration.				
General Establishments	17,58	17,74	17,35	17,69
Sub-Divisional Establishments	31,02	30,91	30,86	31,17
Other Establishments	1,33,25	1,33,55	1,33,55	1,33,68
Total, District Administration ..	1,81,85	1,82,20	1,81,76	1,82,54
F—Miscellaneous.				
Discretionary grants by Heads of Provinces, etc.	25	28	28	26
Miscellaneous	..	1	1	2
Total, Miscellaneous ..	25	29	29	28
Exchange	1	..	..	..
Grand Total ..	2,21,82	2,22,43	2,21,86	2,23,61

Expenditure (Transferred).

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Ministers	1,59	1,60	1,60	1,60

109. *Staff and Household of the Governor.*—The increase in the revised estimate as compared with the current year's budget estimate is due to the creation of a temporary post of Assistant Private Secretary to His Excellency the Governor from the end of August 1929. The increase in the next year's estimate as compared with the budget estimate of the current year is chiefly due to the same reason.

110. *Tour expenses of His Excellency the Governor.*—In accordance with the rules promulgated by the Railway Board, the saloon carriages of His Excellency the Governor owned by this Government are to be taken over by the Railway Department on 1st April 1930, and it is estimated that this Government will receive a credit of Rs. 3 lakhs on account of the transfer value of those saloons. This amount has been taken into account in next year's budget under the head "XL, Extraordinary Receipts". This Government has, however, with effect from the same date, to pay annually interest, depreciation, maintenance and repair charges on account of the saloons supplied by the Railway Department, and this cost is estimated at about Rs. 28,000. The increase in next year's budget as compared with the current year's budget estimate is due to the inclusion of this item under this head.

111. *Legislative Bodies.*—While framing the current year's budget it was expected that the Council would be dissolved early in the year and that smaller provision than that ordinarily required for the pay of the President and travelling allowance of the members of the Legislative Council would suffice for the current year. The increase in the revised estimate under "Provincial Legislative Council" as compared with the current year's budget estimate is due to the Council's not having been dissolved as anticipated. The decrease in the revised estimate as compared with the current year's budget estimate under "Election for Provincial Legislature" is due to the fact that there has been no general election during the year. The only expenditure actually incurred has been incurred on the preparation of electoral rolls in the districts. The provisions made for next year under "Legislative Bodies" are based on the assumption that there will be a general election next year.

112. *Civil Secretariat.*—The decrease in the revised estimate as compared with the budget estimate of the current year is chiefly due to the closing of the Reforms Office earlier than anticipated. The increase in the next year's budget as compared with the budget estimate of the current year is chiefly due to (1) the additional establishment required in the Finance Department for work which was hitherto done in the office of the Accountant General, namely the preparation of revised estimates and part of the preparation of the budget, (2) the proposed appointment of an officer on special duty in the Finance Department for a period of about six months during next year, (3) the provision for the maintenance and periodical working of the wireless sets at Ahmedabad and Nasik, (4) smaller contribution to be received from the Government of India (which is taken as deduction from charges) on account of the transfer to that Government of certain agency subjects hitherto dealt with in the Secretariat and (5) transfer of the provision amounting to 24 (21 under the Revenue Department and 3 under the Finance Department) for the Secretariat staff of the Development Department owing to the proposed abolition of that Department, and leave salary of officers proceeding on leave before retirement or before joining their permanent posts. The increase is however partially counterbalanced by the absence of the provision for the Reforms Office.

113. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the Central head "23, Audit" under which the details will be found.

114. *Commissioners.*—The increase of 27 in the revised estimate is due mainly (*i*) to the expenditure of 11 on telegrams despatched by officers of all departments in Sind during the floods of 1929, (*ii*) to the expenditure of 4 on account of the haulage charges of the inspection carriage of the Commissioner in Sind, when travelling by rail, being debited for the first time to this head and (*iii*) to the Commissioners' having drawn 10 as part of their leave salary in India for which no provision had been made. The increase of 12 in next year's estimate as compared with the current year's sanctioned estimate is due mainly (1) to the provision of 16 for the maintenance of the steamer "*Jhelum*" and the flat "*Multan*" in Sind, provision for which had been made formerly under "27, Ports and Pilotage" and (2) to the provision of 4 on account of the haulage charges of the railway carriage of the Commissioner in Sind, partially counterbalanced by there being no provision for the purchase of tents and raotis.

115. *District Administration.*—The decrease of 44 in the revised estimate is due mainly to a saving of (*a*) 57 in the provision for pay and travelling allowances of I.C.S. Officers owing to deputations and retirements, (*b*) 14 in the provision for "Pay of establishment" under "General Establishment" and (*c*) 21 in the provision for "Pay of officers" under "Sub-Divisional Establishment" owing to the non-utilisation of the full provision for leave salary, and to retirements, deaths and the appointment of officers on minimum pay in place of senior officers appointed to act in higher posts, etc. The decrease is however counterbalanced (1) by additional expenditure on account of Deputy Collectors appointed to act in place of I.C.S. Assistant Collectors on leave and deputation, (2) by the provision for the pay and leave salary of mahalkaris and clerks having been exceeded by 16, this excess being due to the estimate of 1,06 for probable savings having been placed too high, and (3) by expenditure on leave salary payable to certain officers no longer under this Government, in respect of the leave earned by them while in the service of this Government.

The increase of 34 in the next year's estimate as compared with the current year's sanctioned estimate is due mainly to an increased provision of 25 for "Assessment of alienated lands less quit rents" and an increased provision under "Sub-Divisional Establishment—Pay of establishment" on the basis of the current year's revised estimate. The increase in the provision for "Assessment of alienated lands less quit rents" is however nominal, as it is a book entry counterbalanced by a corresponding increase under the receipt head "V, Land Revenue."

XVII and 24, Administration of Justice.

Revenue.

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Sale-proceeds of unclaimed and escheated property	59	60	45	60
Court-fees realised in cash	1,32	1,35	1,60	1,97
General fees, fines and forfeitures	11,85	12,25	12,70	11,85
Pleadership examination fees	4	5	5	5
Miscellaneous fees and fines	1,72	1,80	1,90	1,90
Miscellaneous	70	1,42	50	1,18
Recoveries of over-payments	8	10	10	10
Total ..	16,30	17,57	17,30	17,65
Deduct—Refunds ..	—78	—75	—1,00	—85
Total ..	15,52	16,82	16,30	16,80

Expenditure (Reserved).

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
High Court	11,28	11,39	12,35	12,34
Law Officers	5,33	5,43	6,06	5,53
Administrator General and Official Trustee ..	40	39	39	39
Coroner's Court	12	15	14	15
Presidency Magistrates' Courts	2,33	2,35	2,41	2,39
Judicial Commissioners	2,88	2,96	2,82	3,22
Civil and Sessions Courts	39,75	39,36	39,00	40,10
Courts of Small Causes	4,29	4,38	4,22	4,42
Criminal Courts	6,46	6,24	6,68	6,11
Pleadership examination charges	7	1	4	4
Exchange	1	..	..	..
Total ..	72,92	72,66	74,11	74,69

Revenue.

116. The decrease of 52 in the current year's revised estimate as compared with the sanctioned estimate is due to interest from the High Court Funds not having been credited to Government during 1929-30 and to larger payments on account of refunds partly counterbalanced by increase due to enhanced scales of fees sanctioned for the offices of the Commissioner and the Taxing Master, High Court, Bombay, and also to fees consequent upon the creation of the appointment of the Court Receiver and Liquidator, Bombay.

The increase of 50 in the next year's estimate as compared with the current year's revised estimate is due to the anticipated realisation of the interest from the High Court Funds in 1930-31 and to larger receipts from fees for the offices of the Commissioner, the Taxing Master and the Court Receiver and Liquidator for the full year. This is counterbalanced by a decrease under the minor head "General fees, fines and forfeitures." The decrease under this minor head is due

to the fact that the revised estimate for the current year includes a non-recurring receipt of 1,23 representing the surplus revenue of the Unclaimed Dividend Revenue Account for the three years commencing from the 1st February 1926 to the 31st January 1929, which is absent in the estimate for the next year.

Expenditure.

117. *High Court.*—The increase in the revised estimate is mainly due to the creation of (i) a new appointment of the Assistant Taxing Master, (ii) a temporary appointment of Court Receiver and Liquidator, Bombay, and his staff for the period of two years in the first instance, and (iii) a temporary appointment of an additional High Court Judge on two different occasions during the year 1929-30.

The estimate for the next year includes provision for the full year on account of the Assistant Taxing Master and the Court Receiver and Liquidator and his staff. It also includes a provision for the entertainment of two extra shorthand writers for the Appellate Side, High Court, Bombay.

118. *Law Officers.*—The increase in the revised estimate of the current year as compared with the budget estimate is due to heavy expenditure incurred for fees to pleaders in criminal cases in the mofussil and for fees to counsel in the sessions cases in the High Court.

But the estimate for the next year has been based on the past actuals and is practically the repetition of the current year's sanctioned estimate.

119. *Presidency Magistrates' Courts.*—The increase in the revised estimate is mainly due to two temporary appointments of Presidency Magistrates for the trial of a heavy gang and dacoity case and for the trial of Bombay riot cases.

The estimate for the next year exceeds the sanctioned estimate mainly on account of the inclusion of the provision for reorganisation of the office establishment of the Chief Presidency Magistrate with a view to introducing a revised system of accounts in the Courts of Presidency Magistrates.

120. *Judicial Commissioners.*—The decrease in the revised estimate as compared with the sanctioned estimate is due to the non-utilisation of leave-salary provided under " Pay of Officers " and to the appointment of an additional Judicial Commisssioner having been kept vacant for some time during 1929-30. It is also due to less expenditure for diet and road money to witnesses on account of the transfer of Karachi mofussil cases to the Hyderabad Judicial District.

The increase in the estimate for the next year as compared with the current year's revised estimate is due mainly to a larger provision (26) on account of municipal taxes chargeable on the new court building at Karachi, and in part to the inclusion of a provision for cost of passages of the additional Judicial Commissioner.

121. *Civil and Sessions Courts.*—The decrease in the revised estimate as compared with the sanctioned estimate is due mainly to the non-utilisation of the provision on account of contribution towards the Town Planning Scheme, Poona, for purchase of land for civil courts and nazir's kacheri at Poona, and in part to a reduction in the number of process-servers.

The increase in the next year's estimate as compared with the revised estimate is due partly to a larger provision for pay occasioned by the expectation that more I.C.S. judges will be on duty than during the current year, and partly to increments of pay of officers and clerks and the inclusion of the provision on account of contribution towards the Town Planning Scheme, Poona, for purchase of land.

122. *Courts of Small Causes.*—The decrease in the revised estimate is mainly due to a change in the personnel and to less expenditure for pay and leave-salary under " Pay of Officers " and " Pay of Establishment."

The estimate for the next year exceeds the current year's revised estimate mainly on account of the full provision for 1930-31 for the extra establishment for the Court of Small Causes, Karachi, and increments to officers and clerks.

123. *Criminal Courts.*—The revised estimate exceeds the sanctioned estimate and the estimate for the next year on account of the creation of temporary

appointments of special magistrates at Surat, Jalgaon, Ahmednagar, Nasik, Larkana and Nawabshah for riot and other criminal cases.

The decrease in the estimate for the next year as compared with the sanctioned estimate is mainly due to showing as a deduction from expenditure the amount recoverable from the Ahmedabad Municipality on account of the cost of the first class stipendiary magistrate trying municipal cases instead of showing it on the receipt side as last year. It is also due to less provision for allowances and for contingencies.

124. *Pleadership Examination Charges.*—The revised and the next year's estimates exceed the sanctioned estimate owing to the inclusion of the provision for Articled Clerks' Examination and for Advocates' Examination under this head.

XVIII and 25, Jails and Convict Settlements.

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Jails	1,73	2,00	1,50	1,58
Jail Manufactures	3,67	3,56	3,60	3,45
Recoveries of overpayments	1	5	1	1
Total ..	5,41	5,61	5,11	5,04
Deduct—Refunds ..	..	—1	—1	—1
Total ..	5,41	5,60	5,10	5,03

Expenditure (Reserved).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Jails	21,53	22,57	22,20	22,09
Jail Manufactures	2,16	1,85	2,20	1,99
Expenditure in England (Stores)	..	8	1	4
Total ..	23,69	24,50	24,41	24,12

Revenue.

125. *Jails.*—The decrease of 50 in the revised estimate as compared with the sanctioned estimate is chiefly due to the difficulty in finding suitable work for the prisoners in the Nasik Road Central Prison and to the reduced demand for convict labour in the Karachi and Sukkur districts. The next year's estimate follows the revised estimate.

126. *Jails Manufactures.*—The decrease of 11 in the next year's budget as compared with the current year's sanctioned estimate is due to the following reasons :—

(*i*) In February 1929 Government issued orders making it obligatory on Government officers in this Presidency, except at Aden, to purchase jail-made articles as far as possible, and directing *inter alia* that the prices for hand-made goods be fixed by adding 20 per cent. to the cost of raw materials. Before the issue of these orders the consuming Departments to which the jail-made articles were sold were debited at the same rates as were charged to the public for similar articles which were sold at profits, in many cases, of more than 20 per cent. above the cost of raw materials. Limiting the charges to be made to consuming Departments has had the effect of reducing the profits of the Jail Department.

(*ii*) Fewer manufactures at the Karachi jail owing to the factory shed being dismantled.

Expenditure.

127. *Jails.*—The decrease of 37 in the revised estimate is due to savings anticipated in the provisions under "Dietary Charges" "Miscellaneous Services

and Supplies" and "Charges in connection with the Settlement of Criminal Tribes." The saving under "Dietary Charges" is due to less expenditure owing to the introduction of improved methods in the departmental purchase system and also to stricter economy by Superintendents of Jails as regards purchases made under this head. The savings under "Charges in connection with the Settlement of Criminal Tribes" are due to less expenditure on account of the pay of the Assistant Criminal Tribes Settlement Officers as one of these officers has reverted to the Revenue Department and the officer appointed in his place has started on the lowest pay of the grade; also to savings in leave allowances owing to no appointment being made *vice* members of the staff proceeding on leave and to stringent economy in contingencies.

The decrease of 11 in the next year's estimate as compared with the revised estimate is mainly due to the reductions under "Contingencies" and "Charges in connection with the Settlement of Criminal Tribes." The savings under the latter head are mainly due to less provision for the pay of the Criminal Tribes Settlement Officer, as the permanent Criminal Tribes Settlement Officer is proceeding on leave in the next year, and to strict economy in making provision for items of a fluctuating nature.

128. *Jail Manufactures.*—The increase of 35 in the revised estimate as compared with the sanctioned grant is due to the necessity to meet demands from other consuming Departments and also to keep prisons working to capacity.

The system of purchase of jail-made articles by other consuming Departments introduced by Government has not yet been fully developed and attempts are being made to bring it into force generally. With this purpose next year's estimate has been increased by 14 above the current year's estimate. But owing to financial stringency, it could not be raised further.

XIX and 26, Police.

Revenue.

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Presidency Police	5,25	5,47	5,27	13,27
Cash receipts under the Arms Act ..	48	36	48	45
Fees, fines and forfeitures	2,01	2,08	2,08	3,08
Miscellaneous	11	41	16	38
Police supplied to public departments, private companies and persons	1,35	90	1,65	88
Recoveries of over-payments	14	20	25	15
Contribution for Railway Police	1,77	1,76	1,77	1,76
Recoveries of service payments	..	..	..	..
Total ..	11,11	11,18	11,66	19,97
Deduct—Refunds ..	—1	—1	—2	—1
Total ..	11,10	11,17	11,64	19,96

Expenditure (Reserved).

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Presidency Police	32,48	33,26	36,11	36,98
Superintendence	2,90	3,00	2,76	2,89
District Executive Force	1,15,42	1,21,18	1,16,98	1,18,44
Police Training School	1,15	1,44	1,15	1,28
Village Police	61	65	61	58
Special Police	15	16	16	16
Railway Police	10,54	11,21	10,75	10,97
Criminal Investigation Department ..	6,47	6,68	6,76	6,64
High Commissioner—Stores	..	1	1	24
Exchange	1	..	..	..
Deduct—Anticipated saving due to separate provision for leave salary in the High Commissioner's budget	..	—2,30	..	..
Total ..	1,69,73	1,75,29	1,75,29	1,78,18

Revenue.

129. The increase in the revised for 1929-30 as compared with the budget for the same year is chiefly under the minor heads "Cash receipts under the Arms Act" and "Police supplied to public departments, private companies and persons," which is however partially counterbalanced by the decrease under the minor head "Presidency Police" and "Miscellaneous." The large increase under "Police supplied to public departments, private companies and persons" is due to the recoveries made in the year 1929-30 for the additional Police employed at Sholapur in the year 1927-28. The decrease under "Presidency Police" is mainly due to less receipts anticipated from cattle pounds in Bombay City. The increase in the budget for 1930-31 as compared with the budget for 1929-30 is under the minor heads "Presidency Police," "Cash receipts under the Arms Act" and "Fees, fines and forfeitures," which is however partially counterbalanced by the decrease under the minor head "Recoveries of over-payments." The increase under the minor heads "Presidency Police" and "Fees, fines and forfeitures"

is due to the proposed increase in the fees for the issue and renewal of registration certificates and driving licenses of motor vehicles in general and in the fees for the issue and renewal of public drivers' permits in respect of public motor vehicles.

Expenditure.

130. *Presidency Police.*—The increase in the revised estimate for 1929-30 as compared with the budget for the same year is due to the additional expenditure amounting to Rs. 1,50,702 sanctioned by the Legislative Council for the increase in the Bombay City Police Force and to the expenditure amounting to Rs. 1,80,000 on account of the payment of rent to the Bombay Improvement Trust for the Police Accommodation Schemes at Naigaum for the year 1929-30. The increase is however partially counterbalanced by less expenditure under "Pay of Establishment," under "City Police," "Public Land Conveyance Licensing Department," and "River, Harbour or Marine Police" owing to the vacancies in the Police Force, grant of leave on half average pay, leave without pay, etc. The increase in the budget for 1930-31 as compared with the budget for 1929-30 is chiefly due to (1) the provision for the full year made for the increase in the Bombay City Police Force sanctioned by the Legislative Council in the last July-August session, (2) the provision of Rs. 1,80,000 made on account of payment of rent to the Bombay Improvement Trust for the Police Accommodation Schemes at Naigaum for the next year and (3) new provision made on account of the rearmament of the Police Force in Bombay City. The increase is partially counterbalanced by more lump deductions made (*a*) under "Pay of Establishment" and "Contingencies" under the head "City Police"; (*b*) under "Pay of Establishment," "Allowances, Honoraria, etc.," and "Contingencies" under the head "Public Land Conveyance Licensing Department" and (*c*) under "Pay of Establishment" under the head "River, Harbour or Marine Police."

131. *Superintendence.*—The decrease in the revised estimate for 1929-30 as compared with the budget for the same year is mainly due to less expenditure under "Pay of Officers" owing to the changes in the personnel of officers. The decrease in the budget for 1930-31 as compared with the budget for 1929-30 is due to less provisions made under "Pay of Establishment," "Allowances, Honoraria, etc.," and "Contingencies" in view of the progress of actuals of 1929-30.

132. *District Executive Force.*—The decrease in the revised estimate for 1929-30, as compared with the budget for the same year is under all the primary units, *viz.*, (1) Pay of Officers, (2) Pay of Establishment, (3) Allowances, Honoraria, etc. and (4) Contingencies. The decrease under "Pay of Officers" is due to the salary of officers on leave in England being drawn in England and debited to the High Commissioner's budget, the corresponding lump deduction on that account having been made separately under the whole major head. The decrease under "Pay of Establishment" and "Allowances, Honoraria, etc.", is due to vacancies in the District Police Force, grant of leave on half average pay, leave without pay, etc. The decrease under "Contingencies" is due to less expenditure incurred under that head owing to the reduction ordered by Government under all heads under contingencies. The decrease in the budget for 1930-31 as compared with the budget for 1929-30 is due to (1) lump deductions made under "Pay of Officers" on account of anticipated savings due to separate provision being made in the High Commissioner's budget for leave salary of officers going on leave to England, which were hitherto made separately under the whole major head, (2) larger lump deductions made under "Pay of Establishment" and "Allowances, Honoraria, etc." and (3) less provisions made under "Contingencies" owing to the reduction ordered by Government. The decrease is partially counterbalanced by the new provision made for the rearmament of the Police Force in the Presidency proper.

The Legislative Council in its last February-March session sanctioned a provision of Rs. 38,844 for the following proposals :—

(1) Provision of extra staff consisting of 1 Sub-Inspector, 3 head constables and 6 constables for the conversion of the Malad outpost into a Police station;

(2) The opening of an outpost at Mulund; and

(3) The increase in the unarmed Police Force of the Bombay Suburban District by 1 Sub-Inspector, 15 head constables and 44 constables.

The proposals (2) and (3) above have been brought into force with effect from 1st April 1929. A modification was made in the proposal No. (1) for the following reasons. The local authorities subsequently represented that there had been considerable increase in cognizable crime in the police stations mentioned below :—

	1925. Number of crimes.	1928. Number of crimes.
Bandra	143	241
Kurla	162	241
Ville Parle	89	171
Andheri	146	209

Government considered that the strengthening of the police in that area was a more urgent necessity and that the conversion of the Malad outpost into a police station could be postponed. They accordingly directed that the extra Police staff should be distributed among Bandra, Ville Parle and Kurla Police Stations as shown bellow :—

Police Station	Sub-Inspector	Head Constables	Constables
Bandra	1	1	2
Ville Parle	..	1	2
Kurla	..	1	2
Total ..	1	3	6

133. *Police Training School.*—The decrease in the revised estimates for 1929-30 as compared with the budget estimates for the same year is mainly due to less expenditure under " Pay of Officers " owing to the changes in the personnel of officers. The decrease in the budget for 1930-31 as compared with the budget for 1929-30 is mainly due to lump deductions made under " Pay of Officers " owing to anticipated savings and to less provision made for " Training allowance to students."

134. *Railway Police.*—The decrease in the revised estimates for 1929-30 as compared with the budget for the same year is partly due to less expenditure under " Pay of Officers " owing to change of personnel of officers and partly due to less expenditure under " Pay of Establishment " and " Allowances, Honoraria, etc.", " owing to vacancies in the Police Force. The decrease in the budget for 1930-31 as compared with the budget for 1929-30 is mainly due to larger lump deductions made under " Pay of Establishment ", which is partially counterbalanced by the new provision made on account of (1) additional police staff required for the Railway Police Station, Poona, in connection with the new Railway Station at Bhamburda and (2) charges for patrolling the Railways when the special train of His Excellency the Viceroy passes through the Bombay Presidency.

135. *Criminal Investigation Department.*—The increase in the revised estimates for 1929-30 as compared with the budget for the same year is mainly in Bombay City under the units " Allowances, Honoraria, etc." and " Contingencies " and it is chiefly due to the journeys of Police officers in connection with the Meerut trial. The decrease in the budget for 1930-31 as compared with the budget for 1929-30 is due to lump deductions made under " Pay of Officers " and " Pay of Establishment ", which is partially counterbalanced by the new provision made for the entertainment of one additional Sub-Inspector as short-hand reporter on the staff of the Special Branch of the Criminal Investigation Department, Bombay City.

136. *High Commissioner—Stores.*—The increase in the budget for 1930-31 as compared with the budget for 1929-30 is due to the provision of Rs. 24,000 made to meet the cost of rain caps and coats ordered from England for the Bombay City Police Force.

27, Ports and Pilotage.

Expenditure (Reserved).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Pay and allowances of officers and men afloat.	16	16	15	..
(2) Ports establishment	4	6	8	8
(3) Miscellaneous	1	1	1	1
Total ..	21	23	24	9

137. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects.

138. The first minor head records the expenditure on account of the steamer "Jhelum" and the flat "Multan" which are used by the Commissioner in Sind and other high officials for touring purposes. It has been decided with effect from the year 1930-31 to provide for the expenditure under the head "22, General Administration—Commissioners—Commissioner in Sind—Contingencies."

139. Under the Reforms the receipts in connection with the survey of inland vessels and the cost of establishment therefor are to be treated as Provincial, while those for ocean-going vessels are to be treated as Central. Accordingly expenditure in connection with the Marine Survey Department is treated as Central, seven per cent. of the *net* cost being debited to Provincial. The increase in the next year's budget estimate of 8 over the current year's estimate of 6 is 2. This increase is on account of the provincial share of the leave and pension contribution of Central officers doing local Marine Survey work which the Government of India have recently decided to debit to the Local Government, and on account of the cost of the opening of Shahbandar in the Karachi district as a port (*vide* new item No. 31 under 27, Ports and Pilotage).

140. The third minor head provides for the boat establishment of the Collector of Kolaba.

30, Scientific Departments.

Expenditure (Transferred).

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
(1) Museums	80	86	86	88
(2) Donations to Scientific Societies ..	4	4	4	4
Total ..	84	90	90	92

141. *Museums.*—The increase in the next year's estimate on account of Museums as compared with the current year's budget is mainly due to the annual increase in the grant-in-aid to the Natural History section of the Prince of Wales Museum of Western India, Bombay.

XXI-31, Education (Transferred).

Revenue.

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
University	3,96	4,89	4,30	4,44
Secondary	3,91	4,90	3,80	3,91
Primary	1	1	5	1
Special	26	28	25	30
General	3,79	3,62	3,60	4,06
Total ..	11,93	13,70	12,00	12,72
Refunds ..	—7	—3	—3	—3
Grand total ..	11,86	13,67	11,97	12,69

Revised Estimate for 1929-30.

142. The decrease in the revised estimate as compared with the current year's budget is chiefly due to the rates of fees in Government colleges and secondary schools not having been raised as was contemplated when the budget was framed but is partly counterbalanced by an increase of 26 under "University" on account of (*i*) increase in the number of students and (*ii*) abolition of free-studentships.

Budget Estimate for 1930-31.

143. *University.*—The increase in the estimate for 1930-31 under "University" as compared with the revised estimates for the current year is mainly due to the estimated receipt of 11 from fees at the proposed Ismail College at Andheri.

144. *Secondary.*—A small increase of 11 under the head, Secondary, over the current year's revised estimate is accounted for by the estimated increase in fees on account of the increased number of students in Government Secondary schools.

145. *General.*—The following receipts are credited to this head :—

(*a*) Contributions.

(*b*) Income from Endowments.

(*c*) Miscellaneous receipts comprising mainly the following items :—

(1) Vernacular Final Examination Fees.

(2) London Chamber of Commerce Examination Fees.

(3) Drawing Examination Fees.

(4) Government Scholarship Examination Fees.

(5) Government Commercial and Clerical Certificate Examination Fees.

(6) Secondary Teachers' Certificate Examination Fees.

(7) Lump receipts recoverable from students in Government Secondary and Special schools who are now given scholarships in lieu of free studentships and other charges, such as hostel-room rent, etc.

(*d*) Recoveries of over-payments.

The increase of 44 over the current year's budget estimate is made up mainly of the following increases counterbalanced by a reduction of 37 in the provision

for recoveries of over-payments based on the average actuals for the past three years :—

(1) Increase in the various examination fees chiefly due to the increase in the number of candidates appearing for the Vernacular Final Examination 8

(2) Lump receipts recoverable from students in Government Secondary and Special schools, who are now given scholarships in lieu of free studentships and other charges such as hostel-room rent, etc. 73

Expenditure.

	Actuals, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
University	17,54	17,37	16,56	18,20
Secondary	25,24	24,67	23,72	24,24
Primary	1,23,74	1,36,60	1,34,02	1,34,08
Special	9,05	10,32	9,32	10,26
General	15,34	17,73	16,10	16,25
Total ..	1,90,91	2,06,69	1,99,72	2,03,03
Lump deduction ..	..	—4,50	..	..
Lump cut by Legislative Council ..	..	—1	..	..
Net total ..	1,90,91	2,02,18	1,99,72	2,03,03

Revised Estimate for 1929-30.

146. The main alterations in the revised estimates for 1929-30 as compared with the budget are accounted for as follows :—

(*a*) *University.*—The decrease of 81 in the revised estimate is due to (*i*) retirement of senior officers on higher pay and appointment of their successors on lower pay, (*ii*) savings in the provision for leave salary and allowances, (*iii*) 2½ per cent. cut in the allotment for " Contingencies " and (*iv*) non-utilization of the provision of 38 for " Contribution " under the Town Planning Act on account of lands reserved for the use of the College of Engineering, Poona.

(*b*) *Secondary.*—The decrease of 95 under this head is also due on account of reasons similar to those mentioned in paragraph (*a*) above—items (*i*), (*ii*) and (*iii*).

(*c*) *Primary.*—The decrease of 2,58 under this head is mainly due to (*a*) restriction by 1,85 in the expenditure from the provision of Rs. 15 lakhs for the introduction of the scheme formulated by the Compulsory Primary Education Committee, owing to the rejection by the Legislative Council of the proposal to increase fees in Government secondary and collegiate institutions, and (*b*) the saving anticipated under " Grants to the Bombay Municipality for extension and improvement of primary education " owing to a decrease in attendance.

(*d*) *Special.*—The decrease of 1,00 under this head is chiefly due to (*a*) saving in the provisions for (1) leave salary, (2) stipends owing to a reduction in the number of stipendiaries and (3) contingencies, (*b*) retirement of senior incumbents and their replacement by junior men on lower pay and (*c*) non-utilization of the provision of 30 for a building grant to the V. J. Technical Institute.

(*e*) *General.*—The decrease under this head is mainly due to the transfer of control of primary education in the Surat and Thar Parkar Districts and to a number of vacant posts of Assistant Deputy Educational Inspectors not being filled up, cut in contingencies, etc.

Budget Estimate, 1930-31.

147. *General Remarks.*—In view of the present financial stringency, it has been found necessary to continue to omit all provisions for building grants except (1) a small sum of 20 for building grants to primary schools of local bodies and (2) a provision of 56 for a building grant to the Victoria Jubilee Technical Institute. For the same reasons no additions have been made to the provisions for grants-in-aid to non-Government educational institutions.

148. *University.*—The following are the important modifications in the budget estimate for 1930-31 as compared with the current year's budget :—

(1) Provision of 60 for the opening of the Ismail College at Andheri.

(2) Increase of 15 on account of normal increments to officers and establishments.

149. *Secondary.*—The revised estimate for 1929-30 has revealed that there will be considerable savings in the current year's budget on account of the reasons explained above [*vide* paragraph (*b*) under "Revised estimate for 1929-30"]. Therefore the provision required next year on the basis of the sanctioned establishments has been reduced by a lump deduction of 40 on account of probable savings expected under this head.

150. *Primary.*—The decrease under this head is mainly due (*i*) to the reduction of the provision for the introduction of the scheme formulated by the Compulsory Primary Education Committee from Rs. 15 lakhs to Rs. 13,15,000 owing to the adverse vote of the Legislative Council on the proposal to increase fees in Government Secondary and Collegiate institutions, which was expected to produce an extra income of Rs. 1,85,000, and (*ii*) to a lump deduction of Rs. 1 lakh made on the basis of the revised estimates for the current year.

151. *Special.*—The decrease under this head is mainly due to (*a*) the reduction in the provision for stipends in the Government Vernacular Training Institutions and (*b*) reduced provision on account of pay, etc., of the establishment of the Training Institutions owing to the retirement of senior incumbents and their replacement by junior men on lower rates of pay, counterbalanced by a provision of 56 for a building grant to the Victoria Jubilee Technical Institute.

152. *General.*—This head comprises the following minor heads :—

(*a*) Direction.

(*b*) Inspection.

(*c*) Scholarships.

(*d*) Miscellaneous.

Among the important changes as compared with the current year's budget are the following :—

(1) *Inspection.*—A large reduction under "Inspection" has been effected by not making any provision for posts of Assistant Deputy Educational Inspectors which have been kept vacant as a result of the transfer of control of primary education to local authorities and by reducing the provisions for travelling allowance and service postage and telegrams on the basis of the past actuals. A lump reduction of Rs. 20,000 has also been made in view of the revised estimates for the current year.

(2) *Scholarships.*—The increase of 35 under "Scholarships" is due to additional provision of (1) 71 for scholarships to students in Government secondary and special schools in lieu of free studentships and recoveries of hostel charges, etc., and (2) 19 in primary schools counterbalanced by reductions of (*a*) 12 under Arts Colleges, (*b*) 36 under secondary schools and (*c*) 7 under special schools.

(3) *Miscellaneous.*—The reduction of 15 consists of reduction of (1) 10 for grants to the Bombay Boy Scouts Association and (2) 5 under examination charges.

31, Education (Reserved).

Expenditure.

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Secondary	5,02	5,05	5,04	4,99
Special	1,44	1,47	1,46	1,48
General	45	48	37	53
Total ..	6,91	7,00	6,87	7,00

153. *Revised Estimate, 1929-30.*—The decrease is mainly due to the fact that Mr. Miller, the permanent Inspector of European Schools, was transferred to Sind in August 1929 and no officer was appointed in his place. The Officer who held charge of the Inspectorate, in addition to his own duties, drew only Rs. 200 a month.

154. *Budget Estimate, 1930-31.*—No explanation is called for, as the figure is the same as that for the current year.

XXII and 32, Medical.

Receipts.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate 1929-30.	Budget estimate, 1930-31.
Medical Schools and College Fees	1,30	1,33	1,30	1,42
Hospital Receipts	2,03	1,92	2,10	2,02
Mental Hospital Receipts	1,44	1,30	1,52	1,40
Contributions	8,19	7,95	8,00	7,99
Income from Endowments	17	16	17	17
Miscellaneous	13	11	16	12
Recoveries of overpayments	..	7	33	7
Collection of payments for services rendered ..	..	..	3	..
Recoveries of service payments	59	..	..	..
Total ..	13,85	12,84	13,61	13,19
Deduct—Refunds ..	—11	—9	—11	—9
Total ..	13,74	12,75	13,50	13,10

Expenditure—(Transferred).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Medical Establishment	6,09	5,96	6,20	6,38
Hospitals and Dispensaries	31,74	32,04	31,00	31,47
Grants for Medical Purposes	3,91	3,95	4,47	4,36
Medical Colleges and Schools	5,19	5,32	5,13	5,28
Mental Hospitals	5,68	5,76	5,63	5,55
Chemical Examiners	65	58	58	53
Expenditure in England—Stores	..	21	17	13
	53,26	53,82	53,18	53,70

Receipts.

155. *Medical Schools and College Fees.*—The budget estimate for next year has been placed higher than the actuals during the past 2 or 3 years and the revised estimate for the current year, in view of the fact that the receipts from fees at the Grant Medical College and the medical schools are expected to be higher as it is proposed to make free students pay the regular fees and to compensate them by the grants of scholarships.

156. *Hospital Receipts.*—The budget estimate for next year has been placed higher than the budget estimate for the current year in view of the revised estimate for this year and the actuals for the past year.

157. *Mental Hospital Receipts.*—The actuals for the past year and the revised estimate for the current year justify an estimate of 1,40 for the next year.

158. *Contributions.*—The budget estimate for next year is based on the budget and the revised estimates for the current year. It is a little lower than the actuals for 1928-29, as the latter included certain recoveries of arrears of contributions from local and municipal bodies.

159. *Recoveries of overpayments.*—The revised estimate for the current year is placed higher than the budget estimate by 26 on the basis of actuals. The receipts under this minor head cannot be foreseen. The estimate for next year has, therefore, been placed at the same figure as that for the current year.

160. *Collection of payments for services rendered.*—The sum of Rs. 3,000 under revised estimate for the current year is on account of payments made by certain local bodies for services rendered to them by Government officers.

Expenditure.

161. *Medical Establishment.*—The increase of 24 in the revised estimate for the current year over the budget estimate is due to large lump deductions on account of probable savings having been made in the budget estimate. The budget estimate for next year is higher by 18 than the revised estimate for the current year owing to a number of Indian Medical Service Officers having returned from leave *ex*-India and provision for their salary being now made in the Indian budget.

162. *Hospitals and Dispensaries.*—(*a*) The revised estimate of 31,00 for the current year (1) includes 26 on account of the payment of the last instalment of the building grant to the Nowrosjee Wadia Maternity Hospital, Bombay, and 44 on account of the expenditure of the B. J. Hospital for Children, Bombay, and (2) excludes the provisions for (*i*) the grants of Rs. 29,155 and Rs. 19,680 to the J. J. Hospital Nursing Association on account of the extra nurses for the Ellappa Balaram Pavilion and the B. J. Hospital for Children and (*ii*) the grant of Rs. 2,380 to the Zenana Mission at Hyderabad, which have been transferred to the proper minor head " Grants for Medical Purposes". The decrease in the revised estimate as compared with the budget estimate is accounted for mainly by (1) less expenditure under " Pay of Officers", (2) an all-round cut of 2½ per cent. under contingencies ordered by Government, as a measure of economy and (3) the non-opening of the Dental College and hospital the provision for which exists under this head.

(*b*) The budget estimate for next year is higher by 47 than the revised estimate for the current year owing to the inclusion (1) of provisions for a whole year, instead of those for 11 months and 7 months, respectively, during the current year, on account of the Ellappa Balaram Pavilion and the Sir Currimbhoy Ibrahim Memorial Dental Hospital, Bombay, and (2) Rs. 12,120 on account of the proposed appointment of a Lay Secretary for the J. J. Hospital (*vide* new item No. 34 under 32, Medical).

163. *Grants for Medical Purposes.*—The revised estimate for the current year is higher by 52 than the budget estimate owing to (*i*) the transfer to this minor head of 51 from the minor head " Hospitals and Dispensaries", as mentioned in clause (*a*) of the preceding paragraph, and (*ii*) the addition of 1 on account of an increase in the grant-in-aid to the Karachi Civil Hospital Aid and Nursing Association. The budget estimate for next year is less than the revised estimate for the current year in view of the discontinuance of the grant-in-aid to the Bombay Presidency Nursing Association and the triennial revision of grants to the Nursing Associations.

164. *Medical Colleges and Schools.*—The revised estimate for the current year is less by 19 than the budget estimate owing to (1) less expenditure under " Pay of Officers " and (2) an all-round cut of 2½ per cent. under contingencies. The budget estimate for next year is higher than the revised estimate for the current year (1) on account of the provision for a whole year (instead of for 2 months during the current year) for the Sir Currimbhoy Ibrahim Memorial Dental College and (2) on account of the expenditure on scholarships in lieu of the present system of free studentships.

165. *Mental Hospitals.*—The revised estimate for the current year is less by 13 than the budget estimate owing mainly to (1) the all-round cut under contingencies and (2) a smaller demand for the contribution payable to the European Mental Hospital, Ranchi. The budget estimate for the next year includes Rs. 4,719 on account of establishment for the new Parsi Female Block at the Central Mental Hospital, Yeravda (*vide* new item No. 35 under 32, Medical).

The decrease of 8 in the estimate as compared with the revised estimate for the current year is due to a reduction in the provision for contribution to the European Mental Hospital, Ranchi, and the general economy in expenditure.

166. *Chemical Examiners.*—The budget estimate for next year is less by 5 than the revised estimate for the current year due to the permanent Chemical Analyser to Government, who is an Indian Medical Service officer, proceeding on leave *ex*-India and officers on smaller pay being appointed to officiate in leave arrangements.

167. *Expenditure in England—Stores.*—The decrease in the revised estimate for the current year as compared with the budget estimate is due to reduction in indents.

32, Medical—Reserved.

Expenditure.

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Grants for Medical Purposes	4	6	6	6
Total ..	4	6	6	6

168. The provision is on account of the grant-in-aid to the Bombay Medical Council.

XXIII and 33, Public Health.

Revenue.

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Sale-proceeds of Sera and Vaccines ..	4,04	3,65	4,06	4,00
(2) Contributions	2,35	2,28	2,40	2,33
(3) Miscellaneous	6,80	7,92	4,70	5,34
(4) Recoveries of overpayments	74	10	27	10
Total ..	13,93	13,95	11,43	11,77
Deduct—Refunds ..	—3	—5	—3	—3
Total ..	13,90	13,90	11,40	11,74

Expenditure (Transferred).

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Public Health establishment	10,97	11,55	8,50	9,68
(2) Grants for public health purposes ..	7,23	11,82	9,76	8,24
(3) Expenses in connection with epidemic diseases	2,31	2,08	2,39	2,05
(4) Bacteriological Laboratories	3,66	4,04	3,55	3,75
(5) Pasteur Institutes	33	41	34	36
(6) Works	4,02	3,71	3,85	4,96
(7) *Deduct*—English cost of stores ..	—2	..	..	..
(8) Expenditure in England—Stores ..	..	15	..	..
Total ..	28,50	33,76	28,39	29,04

Revenue.

169. The sale proceeds of quinine, vaccines, etc., and contributions for public health purposes and receipts from water works are credited to this head.

170. The revised estimate for the current year and the budget estimate for the next year, on account of sale-proceeds of Sera and Vaccines, etc., and contributions are based on the actuals of the last year and the progress of actuals during the current year.

171. The decrease in the revised estimate under "Miscellaneous" is due to the following factor. In the current year's budget estimate under this head Rs. 3 lakhs have been provided as recoveries of centage charges on establishments on contribution works. In accordance with the revised classification these recoveries have been accounted for as deduction from expenditure in the revised estimate. A slight fall is also anticipated in the receipts on account of sale of water. The increase in the budget estimate for the next year as compared with the revised estimate for the current year is due to the inclusion of 50 on account of receipts from the Kirkee Water-Supply works taken over from the Military Department.

Expenditure.

172. *Public Health Establishment.*—The expenditure shown under this minor head relates mainly to (1) the Director of Public Health for the Government of

Bombay and Assistant Directors and their establishments, (2) the Laboratories at Poona and Karachi, (3) the Vaccine Institute, Belgaum, (4) the Superintending Engineer, Public Health, and his establishment, and (5) the Consulting Surveyor and his establishment. The decrease in the revised estimate as compared with the sanctioned estimate of the current year is due to the following factor. In the current year's budget a provision of 3,00 is made on the receipt side under "XXIII-Public Health" on account of establishment, etc., charges on contribution works. Owing to change in classification these recoveries have been shown as deductions from expenditure in the revised estimate as stated in the preceding paragraph. Savings to the extent of 18 are also expected under the sub-head "Consulting Surveyor to Government". The decrease is partly counterbalanced by increases in "Pay of officers" and establishments and partly by a decrease in the credit of 1,39 in the sanctioned estimate on account of recoveries on works provided under the major head "56-A-Capital Outlay on improvements of Public Health", owing to the reduction of provision for works under that head.

173. *Grants for Public Health purposes.*—The main items of expenditure recorded under this head are—

(*a*) Grants for special expenditure in connection with public health ;

(*b*) Grants-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors ;

(*c*) Grants to village sanitary committees ;

(*d*) Charges on account of development and town planning schemes ;

(*e*) Grants for village water supply.

Item (*a*).—The current year's provision for the item is 4,67. The revised estimate for this year shows a saving of 15 in the provision for "Grants to local bodies for centage charges on works carried out through the Public Works Department agency". This is due to the fact that the Satara Water Supply Improvement Scheme could not be undertaken this year. In the ensuing year's estimate a provision of 3,93 is made. It consists of 2,14 for the Poona Drainage Improvement Scheme, 1st Section, and 1,79 for grants to local bodies on account of centage charges on works carried out through Government agency. The reduction under this item is due to the fact that on account of financial stringency several sanitary schemes of local bodies are held up.

Item (*b*).—A provision of 97 has been proposed on this account for the next year in the light of the current year's revised estimate figures. It exceeds the current year's grant of 85. The reason for the excess is that Government are committed to pay to local bodies, subject to certain conditions, grants equal to two-thirds of the pay of Health Officers of Municipalities and District Local Boards and half the pay of Sanitary Inspectors. The annual increments in the pay of these officers automatically call for increased grants-in-aid and a few new local bodies come under the scheme every year and appoint sanitary officers for the first time.

Item (*c*).—Government give grants to village sanitary committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villagers. The provision proposed for grants to village sanitary committees next year is 52 against the current year's provision of 53.

Item (*d*).—In the current year a provision of 56 was made for town planning and development schemes. The whole provision was in respect of the Shikarpur Town Planning scheme in which no expenditure has, as yet, been incurred. The next year's provision under this head is a small amount of 1 for the Sholapur Development scheme.

Item (*e*).—The current year's budget estimate includes 3,70 for grants for village water supply. It has been reduced in the revised to 3,42 out of which 2,06 will be met from the excess balance in the Famine Relief Fund. This saving of 28 includes 6 surrendered by the Commissioner, Southern Division, out of the allotment placed at his disposal for village water supply in precarious districts and 22 surrendered by the Special Engineer, Minor Irrigation Works, out of the

allotment for village water supply schemes. In the next year's budget estimate a reduced provision of 2,57 has been made for grants-in-aid to local bodies for village water supply as under :—

Rs.

2,50,000 for grants-in-aid to District Local Boards for village water supply.

7,340 for village water supply schemes prepared by the Special Engineer and executed through the District Local Board Agency.

Rs. 7,340 and Rs. 82,000 out of Rs. 2,50,000 will be met from the excess balance in the Famine Relief Fund.

Besides the above grants a provision is made under this head for grants to Health and Sanitary associations, grants-in-aid to Baby Week Celebrations and Infant Welfare Societies, etc. A provision of 6 has also been made in next year's budget estimate to meet a share of the cost of the Committee to be appointed by the Government of India to investigate and report on the question of the control of the preparation and sale of medicinal drugs (*vide* item No. 37 under 33, Public Health).

174. *Expenses in connection with bubonic plague, malaria and epidemics.*—The increase in the revised estimate as compared with the sanctioned estimate of the current year is mainly due to larger expenditure on account of the free distribution of quinine and inoculation against plague, cholera, etc.

175. *Bacteriological Laboratories.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is due to savings anticipated chiefly under " Pay of Officers " and " Contingencies." The decrease in the next year's estimate is also due to reduced amounts provided under " Pay of Officers " owing to the postings of junior officers and also under " Contingencies."

176. *Pasteur Institute.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is mainly due to savings anticipated in the provision for anti-rabic treatment in the Presidency. A reduced provision of 36 is accordingly made in the next year's estimate which is based on previous actuals.

177. *Works.*—The current year's provision is 3,71. In addition to this 24 were required as the result of the opening of the new Bahiroba Pumping Station of the Poona Drainage Works. The Alandi water supply works, for which provision was included in the current year's budget under the minor head " Grants for Public Health Purposes " but has since been transferred to this minor head " Works," also necessitated an increase of 54. Against this there have been savings of about 67 in the provision for boring works as they have been provisionally suspended. The revised estimates finally stand at 3,85. The next year's estimate is 4,96. The increase is mainly due to two reasons, *viz.* (1) the contribution of 40 received from the Poona City Municipality for the Drainage works has been stopped since the opening of the new outfall pumping station in accordance with the original agreement with the Municipality and the full cost in future has to be borne by Government and (2) the Kirkee Water Supply Works have been purchased by this Government from the Military Department and their maintenance charges are about 55. The next year's estimate also includes a provision of 28 for village water supply schemes prepared by the Special Engineer, Minor Irrigation Works, and which will be executed by the Public Works Department Agency. It will be met from the excess balance in the Famine Relief Fund.

XXIV and 34, Agriculture.

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Agricultural receipts	2,89	2,78	2,83	2,77
(2) Veterinary receipts	11	13	11	15
(3) Co-operative Credit	44	46	49	52
(4) Recoveries of over-payments	..	5	8	5
(5) Recoveries of service payments ..	5	..	..	..
Total ..	3,49	3,42	3,51	3,49
Deduct—Refunds ..	..	—1	—1	—1
	3,49	3,41	3,50	3,48

Expenditure (Transferred).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Agriculture	18,28	18,90	19,35	18,33
(2) Veterinary	5,18	5,38	5,60	5,44
(3) Co-operative	6,07	6,17	6,17	6,31
(4) Works	..	10	25	..
Total ..	29,53	30,55	31,37	30,08

Revenue.

178. *Agricultural Receipts.*—The Agricultural College and school fees, proceeds of farm produce, cotton seed and implements sold by the Agricultural Department and recoveries in respect of boring operations conducted by the Department in non-precarious districts are credited to this head.

179. *Veterinary Receipts.*—The small decrease in the current year's revised estimate as compared with the sanctioned estimate is due partly to the importation of a smaller number of horses at the port of Karachi than was anticipated. The ensuing year's estimate shows an increase of 4 as compared with the current year's revised estimate. The increase is due to the conversion of free studentships at the Bombay Veterinary College into scholarships and the recovery from occupants of the College hostel of water and conservancy charges. There is a corresponding liability on the expenditure side, as the extra amount recovered from the students and credited in the Government accounts as receipts will be refunded to them in the shape of scholarships. This change in account classification has been made as the present practice of remitting college fees and foregoing the recovery of water and conservancy charges does not give a correct idea of the amount actually spent by Government on the education of the students.

180. *Co-operative Credit.*—The increase in the current year's revised estimate and the ensuing year's budget estimate is due to larger receipts being anticipated from audit fees.

Expenditure.

181. *Agriculture.*—The increase of 45 in the revised estimate as compared with the current year's sanctioned estimate is due mainly to (*i*) the expenditure

(60) on account of the destruction of locusts in Sind for which a supplementary grant has been sanctioned by the Legislative Council and (*ii*) other unforeseen expenditure (30) mainly on account of certain emergent requirements of the Sakrand Agricultural Station and repairs to the farm buildings in Sind damaged by floods, partially counterbalanced by savings mainly in the provision for the Director, Sakrand Agricultural Station, and the Agricultural Engineer, Sind, as these posts have not been filled. The ensuing year's budget estimate includes provision for these posts. The reduction of 57 in the ensuing year's budget estimate as compared with the current year's sanctioned estimate is due to a smaller provision for boring operations and to a reduction in the ordinary expenditure of the department in consequence of the financial stringency.

182. *Veterinary Charges.*—The increase in the current year's revised estimate as compared with the sanctioned estimate is due mainly to larger expenditure on anti-rinderpest serum as a preventive against cattle disease, counterbalanced by savings in the provision for the pay and allowances of officers and establishment and for contingencies. The ensuing year's budget estimate shows a small increase of 6 over the current year's budget estimate due to incremental salaries and provision for additional veterinary assistant surgeons for new veterinary dispensaries, partially counterbalanced by smaller provision for anti-rinderpest serum and cost of passages to officers.

183. *Co-operative Credit.*—The ensuing year's budget estimate shows an increase of 14 as compared with the current year's sanctioned and revised estimates due mainly to incremental salaries and to provision for additional audit staff in the Co-operative Department in order to enable the Department to carry out the audit of the accounts of societies.

184. *Works.*—The increase of 15 in the revised estimate as compared with the sanctioned estimate is due to the construction of a second tube well at the Sakrand Agricultural Station for which a supplementary grant was voted by the Legislative Council in October 1929.

XXV and 35, Industries.

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Industries	6	3	4	4

Expenditure (Transferred).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Industries	78	1,47	1,18	1,37
Fisheries	1	1	1	2
Total ..	79	1,48	1,19	1,39

Revenue.

185. The receipts under this head are derived from the sale proceeds of cloth woven at the weaving schools and demonstrations. The increase in the revised estimate as well as the next year's budget estimate as compared with the sanctioned estimate for the current year is due to the opening of two additional demonstrations in Sind.

Expenditure.

186. *Industries.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is mainly due to the non-utilization of the provisions for "Leave Salary" and "Agricultural Exhibitions" and to the savings in the provisions for the appointments of an Industrial Engineer and an Industrial Chemist and some weaving assistants as the appointments could not be filled up for some months. The decrease in the next year's budget estimate as compared with the current year's budget estimate is accounted for by the fact that the current year's budget estimate contains the non-recurring provisions for the purchase of looms, yarn, furniture, etc., for the Weaving Institute and the weaving schools and demonstrations which have been omitted from the next year's budget estimate.

187. *Fisheries.*—The increase of 1 in the ensuing year's budget estimate as compared with the current year's sanctioned and revised estimates is due to the provision of 1 (non-voted) for the grant of an honorarium to the Collector of Salt Revenue, Bombay, for carrying out a survey of the Fishing Industry of the Bombay Presidency.

XXVI and 37, Miscellaneous Departments (Reserved).

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Examination fees	39	40	40	34
(2) Fees for inspection of Steam Boilers ..	1,42	1,44	1,41	1,43
(3) Miscellaneous	4	5	4	11
Total ..	1,85	1,89	1,85	1,88
Deduct Refunds (Reserved) ..	—2	—2	—2	—2
Do. (Transferred) ..				—1
Total ..	1,83	1,87	1,83	1,85

Expenditure (Reserved).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Inspection of Factories	1,26	1,23	1,36	1,33
(2) Labour	76	86	80	90
(3) Inspection of Steam Boilers	1,56	1,48	1,64	1,67
(4) Examinations	13	13	13	14
(5) Miscellaneous	58	12	39	15
(6) Provincial Statistics	1	..	..	..
	4,30	3,82	4,32	4,19

Revenue.

188. *Examination fees.*—The fees on account of the following items are credited to this head :—

(1) Fees for the Accountancy Diploma Examination.

(2) Fees received by the Civil and Military Examination Committee.

(3) Fees for the Sanitary Inspectors' Examination.

(4) Fees for the Examination of Junior Health Officers.

(5) Fees for the Examination for the grant of certificates of competency to electrical contractors and wiremen.

The slight decrease in the budget estimate for the next year against the current year's budget estimate is due to a decrease in the number of candidates appearing at the various examinations.

Expenditure.

189. *Inspection of Factories, Steam Boilers and Smoke Nuisances.*—The increase in the revised estimates is due to the fact that the budget estimates for 1929-30 were somewhat underestimated while making lump reductions for probable savings. The budget estimates for the next year have been provided on the basis of the revised estimates for 1929-30 after taking into account the increase due to increments to the staff.

190. *Miscellaneous.*—The charges on account of the offices of the " Commissioner for Workmen's Compensation " and the " Controller of Rent " are provided under this minor head. The increase in the revised estimate as compared with the budget estimate for the current year is mainly due to :—

(*i*) expenditure (22) of Court of Enquiry under the Trade Disputes Act, and (*ii*) expenditure (6) under " Controller of Rent, Karachi "

for which supplementary demands were sanctioned by the Legislative Council.

The small increase in next year's budget estimate as compared with the current year's budget estimate is due to the provision for " Controller of Rent, Karachi " counterbalanced by the absence of provision for leave salary to the staff under the Rent Controller, Bombay, which was included in the current year's budget estimate.

37, Miscellaneous Departments (Transferred).

Expenditure.

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Preservation and Translation of Ancient Manuscripts	3	3	3	3
Examinations	17	18	20	19
Miscellaneous	1	1	1	1
Total ..	21	22	24	23

191. *Examinations.*—The charges on account of the Accountancy Diploma Board and the examination for the grant of certificates of competency to electrical contractors and wiremen are debited to this minor head.

192. *Miscellaneous.*—The provision under this minor head is on account of the pay of the " Marriage Registrar ", Bombay, and his office contingencies.

XXX and 41, Civil Works—Transferred.

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Revenue	20,71	18,05	17,94	17,96
Expenditure	1,13,17	27,14	1,24,63	1,15,53
Lump provision for regrant of lapses ..	..	2,75	..	1,00
Deduct—On account of probable lapses ..	..	—2.75	..	—1,00
Total ..	1,13,17	1,27,14	1,24,63	1,15,53

Revenue.

193. The receipts consist mainly of rents of buildings, rents of electrical and sanitary installations, tolls on roads and miscellaneous items. The decrease of 11 in the revised estimate for 1929-30, as compared with the budget estimate for the same year, is due to increased provision for "Refunds" and less receipts from recoveries of expenditure partly counterbalanced by increased receipts from tolls on roads, rents of buildings, and miscellaneous items. The decrease of 9 in the budget estimate for 1930-31, as compared with that for 1929-30, is mainly due to less receipts from recoveries of expenditure partly counterbalanced by increased receipts from tolls on roads, rents of buildings and rents of electrical installations.

Expenditure.

194. The decrease of 2,51 in the revised estimate for 1929-30 as compared with the budget estimate for the same year is mainly due to (*a*) transfers from this head of 58 to meet a portion of the expenditure on repairs to irrigation works damaged by floods in Sind, and of 26 to meet expenditure on refunds, (*b*) credit to this head of 82 in view of the revised rules for exhibition in accounts of recoveries of establishment charges and (*c*) recoveries of establishment and tools and plant charges (75) for the execution of minor Irrigation Works. The decrease of 11,61 in the budget estimate for 1930-31 as compared with that for the current year is chiefly due to smaller provision owing to the prevailing financial stringency for works in progress (3,17), new works (89), Reserve with Government (20), discretionary grants (2,01), establishment (3,49), tools and plant (1,84) and suspense (85).

195. The grant under the head "41, Civil Works—Transferred" has been distributed as under :—

Works in progress		5,17
New Works		3,31
Liabilities under the Workmen's Compensation Act		6
Reserve with Government		80
Discretionary grants		7,99
Repairs		51,31
Establishment		33,23
Tools and Plant		34
Grants-in-aid		16,69
Suspense		65
Expenditure in England—Stores		45
Deduct—English cost of Stores and Establishment		—3,15
Lump *deduction* on account of probable savings on—		
Works	—24	
Repairs	—1,08	
		—1,32
Lump provision for regrant of lapses		1,00
Deduct—On account of probable lapses in the Budget year		—1,00
		1,15,53

196. The provision for works in progress will be utilised mainly on the following works, for which an allotment of Rs. 10,000 or more has been proposed in each case :—

General Administration.—Mukhtiarkars' Kacheris at Chachro, Diplo and Mithi (94).

Civil Works.—Construction of a new Bungalow at Yeravda (23).

Communications.—Metalling and improving the road from Ahmedabad to Barwala (Section I from Sarkhej to Bavla) (60); Improvements to Poona-Nasik Road in the Poona Division (26); Road from Otur to Brahmanwada (19); Improvements to Junnar-Narayangaon Road (12); Improvements to the road from Indapur to Sarati *via* Bavda (33); Improvements to Hadapsar-Nira Bridge Road (31); Providing asphalt surface on certain roads in Mahableshwar (10); Improvements to Khandesh-Nizam's Frontier Road (98); Constructing Warsa-Borzar Road (Section I from Warsa to Umerpata) (15); Dhadgaon-Shahada Road (Section IV from Dara to mile 3/7 of Shahada-Khetia Road near Mohida) (10); Improving Sirsi-Kodkani Road (21); Improving Khanapur-Yellapur Road (15); Improving Sadashivgad-Kadra Road (20); Surveying and preparing projects for improvements to Communications in the Ratnagiri and part of the Kolaba Collectorates (10).

197. The provision of 3,31 for new works is intended for the major works shown in Statement GG.

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41, Civil Works—Reserved.

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Expenditure	4,09	4,03	4,03	4,22

198. The increase of 19 in the budget estimate for 1930-31, as compared with that for 1929-30, is mainly due to the extra amount required for changing over the entire installation at Government House, Ganeshkhind, on to the mains of the Poona Electric Supply Company.

The grant under the head 41, Civil works—Reserved has been distributed as under :—

Works	50
Repairs	2,82
Establishment	80
Tools and Plant	10
	4,22

The provision of 50 for works will be utilised on works in connection with the three Government Houses at Bombay, Poona and Mahableshwar.

NOTE ON THE METHOD OF BUDGETTING FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

199. In this Presidency the Public Works Department Establishment is not separated into two distinct branches to deal with Irrigation and with Roads and Buildings or "Civil Works." With the exception of the staff employed on the Lloyd Barrage and Canals Construction, which is a self-contained unit with its own accounts and Audit Department, much of the ordinary establishment executes work in connection with both branches. The ultimate allocation of the cost of this mixed establishment to the various irrigation and civil works heads of accounts is, therefore, a matter of some complexity.

200. Up to 1923-24 separate demands were being made for Establishment and Tools and Plant charges under the various heads "XIII," "15," "55," etc. Provision on account of these charges was made on the percentage basis, *i.e.*, at the rate of 21½ per cent. on the cost of works and repairs for Establishment and 1½ per cent. on the cost of works and repairs for Tools and Plant. To that was added the total cost of Special Establishments and Tools and Plant for surveys debitable exclusively to each of the major heads. From the total estimated cost of all the Public Works Department Establishments and Tools and Plant the above provision made under each of the other heads on the percentage basis was then deducted and the residue was shown under "41, Civil Works." Thus the Audit Officer had to watch the expenditure on Establishment and Tools and Plant under a number of different major heads. This procedure resulted in intermediate booking of expenditure (pending final allocation) under different heads and gave rise to unnecessary trouble and correspondence between the executive and accounts offices. It was, therefore, suggested in 1923 by the Auditor General that all Establishments and Tools and Plant charges of the Public Works Department (excluding Special Establishment and Tools and Plant required for survey works) should be included in one demand for grant under "41, Civil Works" and that this would facilitate the booking of expenditure as well as the appropriation audit. This procedure is now being followed. The details of the Public Works Department Establishment and Tools and Plant charges except those under the Lloyd Barrage and Canals Construction, special establishments and tools and plant for surveys mentioned above, are given in the detailed Public Works Department Budget for "41, Civil Works." These charges are summarised in an abstract at the end of the budget and they are then distributed under the various major heads such as "XIII," "15," "55" and "60" in such a way that the estimates may correspond as nearly as possible with the sum that will be finally debited to these heads. Each of these heads was debited with 21½ per cent. on the estimated cost of works and repairs for establishment and 1½ per cent. for tools and plant till the year 1926-27. These percentage rates having been increased to 24 for establishment and 3 for tools and plant with effect from the 1st April 1927, in view of the average rates of actuals for the previous five years, the budget provisions for establishment and tools and plant charges under the heads "XIII," "15," "55" and "60" are being made at these revised rates since then. In addition each major head is debited with the whole of the cost of Special Establishments and Tools and Plant for surveys, if any, exclusively concerned with those heads. As the Lloyd Barrage and Canals Construction is a self-contained unit, the establishment on which is not employed on other works, it is debited with the total actual cost of its Establishment and Tools and Plant and not with the percentage cost on works and repairs. The residue, after deducting these provisions for the other heads, is taken to be the Establishment and Tools and Plant charges of "41, Civil Works." This distribution is, however, *pro forma* for budget purposes only. For the purpose of demand, the whole of the voted expenditure on Establishment and Tools and Plant was included under "41" in the year 1925-26. From 1926-27 the same procedure is being followed, with the exception that, as the Lloyd Barrage and Canals Construction is entirely a self-contained unit with its own Audit Officer, it has been decided not only to debit it with the whole of its actual expenditure on Establishment and Tools and Plant but also to demand a separate grant for it under the head "55," under which all details of Establishment are given.

201. After the year has expired and the final figures of expenditure on Works, Establishment, etc., have been worked out, the total expenditure on ordinary Establishment and Tools and Plant is distributed *pro rata* to the various Public Works Department major heads in each Circle of Superintendence, on the basis of the total expenditure on works and repairs in the Circle.

202. In accordance with the revised rules for regulating the exhibition of recoveries in Government accounts recoveries on account of the estimated establishment charges in the case of the marginally noted items, which were taken as revenue in accounts for 1928-29 and budget estimate for 1929-30, have now to be taken as deduction from expenditure. The result of this changed procedure is a decrease in revenue with a corresponding decrease in expenditure.

* (1) District Local Boards.
(2) Contribution Works.
(3) Charges for review of Projects,
and
(4) Secretariat charges on works carried out by the Sanitary, Poona Water Works and Poona Drainage Divisions.

203. The demand under "41, Civil Works" is divided into two portions: "Civil Works—Reserved," which consists of the demand on account of Government Houses only, and "Civil Works—partly Reserved and partly Transferred," which includes the rest of the demand. It is treated as partly Reserved and partly Transferred because, as explained above, it includes provision for Irrigation Establishment, which is reserved, as well as for Roads and Buildings Establishment, which is Transferred.

XXXI and 42—Bombay Development Scheme.

204. These revenue heads of receipts and expenditure were opened for the first time for the Bombay Development Scheme in the year 1927-28 for those schemes on which capital expenditure on major works was complete. The first scheme transferred from the heads XLII and 59 to the heads XXXI and 42 was the Industrial Housing Scheme in 1927-28. In the following year the water and electric supply schemes at Ambernath were similarly transferred. It is now arranged that, in future, the revenue and expenditure connected with the Salsette water-supply will similarly be shown under these heads, and the budget estimates have been prepared accordingly. The provisions for works and repairs and maintenance of other suburban schemes and miscellaneous works next year are also made under the head "42". Consequent on the abolition of the Development Department with effect from 1st March 1930, other alterations in budgetting for expenditure, which are explained below, have been made. The net result of these changes is that all expenditure pertaining to the activities of the Development Department, except that relating to the Back Bay Reclamation Scheme, is now provided under budget heads charged to revenue and not under the head "59", chargeable to capital, as was hitherto done.

205. The provisions in the current year's budget and revised estimates and next year's budget estimates for the Industrial Housing Scheme, the Ambernath Water and Electric Supply Schemes, the Salsette Water-supply Scheme, and for works and repairs and maintenance of all other suburban schemes and miscellaneous works are shown in the following statements. The figures in italics were shown originally under the head "XLII" in the case of receipts, and heads "19" and "59" in the case of expenditure, but they are reproduced in the statement below for purposes of comparison.

XXXI—Bombay Development Scheme

(Receipts).

(All figures are in thousands of rupees.)

	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Industrial Housing Schemes.			
(1) Rents from chawls	6,55	5,30	5,50
(2) Cotton cess	14,00	13,00	12,72
(3) Miscellaneous receipts	*1*	1	.....
	(1) 20,55	18,31	18,22
	(2) 20,56		
S. S. 19—Salsette Water-supply.			
(4) Sales of water	*3,40*	3,60	3,70
(5) Premia receipts	.....	.....	20
	3,40	3,60	3,90

(1) Excluding the figures in italics, which are provided not under this head but under XLII.

(2) Including the figures in italics.

	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
S. S. 21—Ambernath Water-supply.			
(6) Sales of water	84	54	40
(7) Miscellaneous receipts	2	2	2
	86	56	42
S. S. 23—Ambernath Electric Supply.			
(8) Sales of electricity	28	38	33
Miscellaneous.			
(9) Cotton cess receipts pertaining to suburban schemes ...	*4,00*	4,00	4,00
(10) Receipts from rents of miscellaneous properties ...	*62*	62	62
(11) Other miscellaneous receipts	*9*	23	15
Total under "XXXI—B. D. S." ...	21,69* *29,81*†	27,70	27,64

* Excluding the figures in italics, which are provided not under this head but under XLII.

† Including the figures in italics.

42—Bombay Development Scheme.

(*Expenditure*)

	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
Industrial Housing Scheme.			
(1) Original Works	4	16	5
(2) Repairs and Maintenance—			
(*a*) Annual repairs to chawls	80	60	60
(*b*) General tax	70	58	58
(*c*) Water tax	28	17	17
(*d*) Halalkhore tax	22	14	14
(*e*) Sanitary stores	8	4	5
(*f*) Rent to be paid to the Port Trust for land at Sewri ...	14	14	14
Total for Repairs and Maintenance ...	2,22	1,67	1,68
(3) Establishments—			
(*a*) Pay of officers	7	7	9
(*b*) Pay of establishment	62	62	71
(*c*) Allowances and honoraria	19	19	13
(*d*) Contingencies	3	3	1
(*e*) Establishment debited *pro-rata*	33	30	23
Total for Establishments ...	1,24	1,21	1,17
(4) Tools and Plant	2	2	2
(5) Interest	21,39	21,16	21,16
(6) General charges	.....	8	.....
Total for Industrial Housing Schemes ...	24,91	24,30	24,08

	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
S. S. 3—Trombay N. W.			
(7) Original works	*¼*	*2*	3
(8) Land acquisition	*5*	*2½*	¼
(9) Repairs and maintenance	*7½*	*6¼*	6
Total for Trombay N. W. ...	*12¾*	*10½*	9¼
S. S. 7—Khar Model Suburb.			
(10) Original works	*75½*	*38¾*	10
(11) Land acquisition	*Nil.*	*2¾*	¼
(12) Repairs and maintenance	*3½*	*1¾*	2
Total for Khar Model Suburb ...	*79*	*43½*	12½
S. S. 15—Ambernath Development Scheme.			
(13) Original works	*Nil.*	*1½*	13
(14) Land acquisition	*Nil.*	*¼*	½
(15) Repairs and maintenance	*9¼*	*5¾*	6
Total for Ambernath Development Scheme ...	*9¼*	*7½*	19½
S. S. 19—Salsette Water-supply.			
(16) Original works	*25½*	*25½**	27
(17) Repairs and maintenance	*2,24*	*2,27¼*	2,24
(18) Establishments	*34*	*34*	34
(19) Interest	*91*	*91*	91
Total for Salsette Water-supply	*3,74½*	*3,77¾*	3,76
S. S. 21—Ambernath Water-supply.			
(20) Original works	*1½*	1 *1¾*	1
(21) Repairs and maintenance	38	38	30
(22) Establishments	14	14	11
(23) Interest	3,12	3,05	3,05
Total for Ambernath Water-supply ...	†3,64 ‡*3,65½*	†3,58 ‡*3,59¾*	3,47
S. S. 23—Ambernath Electric Supply.			
(24) Repairs and maintenance	25	23	22
(25) Establishments	8	8	8
(26) Interest	68	67	67
Total for Ambernath Electric Supply ...	1,01	98	97

* Deducting premia receipts of 22, net provision is 3½.
† Excluding the figures in italics which are provided under "59".
‡ Including the figures in italics.

—	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
S. S. 23—Ambernath Electric Supply—contd.			
(27) Small provisions for repairs and maintenance, payment of law charges in connection with land acquisition and for annual survey charges for suburban schemes and miscellaneous works—			
(*i*) S. S. 1—Kurla—Kirol—Law charges	½	*1½*	½
(*ii*) S. S. 2—Trombay N. E.—Repairs, annual survey charges and law charges	½	*1¼*	¾
(*iii*) S. S. 6—Danda—Repairs, annual survey charges and law charges	*3¾*	*2¾*	1
(*iv*) S. S. 12—Suburban Trunk Roads—Repairs ...	*3¼*	*2¼*	2¼
(*v*) S. S. 16—Shahar—Law charges	**21*	*1¾*	½
(*vi*) S. S. 17—Central Salsette Tramway—Repairs and law charges	*4½*	†*27¾*	4
(*vii*) S. S. 18—Kirol North—Repairs	¾	¾	¾
(*viii*) G-1 (*a*) Repairs and maintenance of offices and quarters in Bombay	*13¾*	*13½*	13¼
(*ix*) G-1 (*b*)—Repairs and maintenance of offices and quarters in Salsette	*2¼*	*2¼*	2¼
(*x*) G-2—Miscellaneous	¼	¾	¼
Total ...	*50¾*	*54¼*	25¼ or 25 in round figures.
(28) Tools and Plant	*4¼*	*2*	1
(29) Advances to be made to local authorities for works in town planning schemes	*82*	*75*	57
Deduct—estimated recoveries during the year of advances granted in previous years	*– 2,00*	*— 1,50*	—61
Grand total under '42-B. D. S.' ...	‡ 29,56 § 33,69¾	‡ 28,86 § 33,08	32,91 .....

* { 10 for works / 11 for land acquisition

† { 25¾ for works / 2 for repairs and maintenance and law charges.

‡ Excluding the figures in italics which are provided under "59".

§ Including the figures in italics.

206. Budget and revised estimates for 1929-30.

REVENUE.

Industrial Housing Scheme.

(1) *Rents from chawls.*—The large reduction in receipts during the current year is due to the protracted mill strikes which seriously affected the estimated receipts.

(2) *Cotton cess.*—The reduction under this head in the revised estimates is due to trade conditions.

(3) *Miscellaneous receipts.*—The revised estimate of 1 is the anticipated receipt from rents of plots at Mumbra (the budget estimate of 1 was shown under the head 'XLII-B.D.S.').

Salsette Water-Supply.

(4) *Receipts from sales of water in Salsette.* The budget estimate for the current year of these receipts is 3,40 (shown under the receipt head 'XLII-Bombay Development Scheme'). The increase to 3,60 in the revised estimate is due to unforeseen increase in the demand.

(5) *Premia receipts.*—Current year's revised estimate of 22 is shown in reduction of expenditure under '59'.

Ambernath Water-Supply.

(6) *Receipts from sales of water.*—The reduction by 30 in the revised estimate is due to curtailment by the G. I. P. Railway of the additional temporary supply taken by it at Kalyan.

(7) *Miscellaneous receipts.*—These are receipts anticipated from rents of properties pertaining to this scheme.

Ambernath Electric Supply.

(8) *Receipts from sales of electricity.*—The increase in the revised estimate is due to increase in the rate charged per unit sanctioned after the budget estimates were framed.

Miscellaneous.

(9) Cotton cess receipts.

(10) Receipts from rents of miscellaneous properties.

(11) Other miscellaneous receipts.

The budget estimates for the current year for these items are shown under "XLII—Bombay Development Scheme", but they have been transferred in the revised estimate to the head XXXI. In the first two items, there is no change in the revised estimate. The third item, "Other miscellaneous receipts", has been increased in the revised estimate to 15, on the basis of past actuals, and to this 8 has been added as a credit adjustment against the debit of a similar amount to the industrial housing scheme under "42" [*vide* explanation for expenditure item (6) below].

EXPENDITURE.

Industrial Housing Scheme.

(1) *Original works.*—The budget estimate of 4 has been increased in the revised estimate to 16, mainly due to provision having been made for constructing a footbridge across a drainage channel at Worli and converting a chawl at Naigaum into one-roomed and two-roomed chawl.

(2) Repairs and maintenance—

(*a*) *Annual repairs.*—On the basis of actual expenditure in the past, the budget provision of 80 has been reduced in the revised estimate to 60.

(*b*) to (*d*) The reductions in the revised estimate are due to the fall in tenancies consequent on the prolonged mill strikes and to the rebates granted on account of vacancies being allowed by the Municipality on the same basis as for Improvement Trust chawls.

(*e*) *Sanitary stores.*—Reduction in the revised estimate has been made on the basis of actual expenditure.

(*f*) Rent to be paid to the Port Trust for land at Sewri. This does not call for any remarks.

(3) *Establishments.*—The provisions for items (*a*) to (*d*) are for the pay and allowances, etc., of the chawls' Manager and the staff, including sweepers, of the chawls and for office contingencies.

The details of the budget estimate of 33 and revised estimate of 30 for the item "Establishments" debited *pro-rata* are as follows :—

	Budget estimate, 1929-30.	Revised estimate, 1929-30.
(1) Part cost of the office of the Superintending Engineer, Northern Circle, and Executive Engineer, Housing and Suburban Division, for the work of repairs and maintenance of chawls.	26	23
(2) *Pro-rata* share of the cost of Secretariat establishments	7	7
	33	30

The cost of the office of the Superintending Engineer, Northern Circle, and Executive Engineer, Housing and Suburban Division, is first charged to the receipts collected by the staff on the basis of a percentage of the receipts collected and the balance of the cost of the staff is distributed *pro-rata* on the expenditure on works and repairs and maintenance.

The cost of the Secretariat establishment is calculated at 2 per cent. of expenditure on works and 1 per cent. on rents of chawls.

(4) *Tools and Plant.*—This is a small provision for tools and plant in connection with annual repairs to chawls.

(5) *Interest.*—This provision is for interest charges payable by the scheme on the total borrowings incurred on its account. The budget estimate was calculated on an average rate then paid by the Department, on its borrowings.

(6) *General charges:*—These charges represent loss in the revenue account of offices and quarters in Bombay and Salsette, after taking into account a *pro-forma* debit of interest charges. These general charges are debited *pro-rata* to all schemes. So long as all the schemes of the Development Department were shown under the same head "59" there was no necessity for making separate provision for any scheme, but as the Industrial Housing Scheme is transferred to another head "42" it is necessary to provide under that head for the charges debitable to that scheme. The amount debitable to other schemes under "42" is negligible and therefore no provision is made for them.

The debits are required by audit to be adjusted by credit to the head "XXXI—Bombay Development Scheme", the provision in the revised estimate for "Miscellaneous receipts" under that head being thus correspondingly increased.

Trombay North-West, Khar Model Suburb, Ambernath Development and Salsette Water-Supply Schemes.

(7)-(19) The changes in the heads under which expenditure on these schemes is provided have been explained above. The only important difference between the budget and the revised estimates is a reduction from 72 to 37 in expenditure on item (10) original works in the Khar Scheme due to road construction and filling of plots being restricted.

Ambernath Water-Supply.

(20) *Original works.*—The provision in the current year's budget and revised estimates is for new connections and for purchase of meters.

(21) *Repairs and maintenance*
(22) *Establishment* } .—There is no change in the revised estimates. The establishment charges are worked out on a *pro-rata* basis recommended by the Advisory Committee and sanctioned by Government.

(23) *Interest.*—The budget estimate was calculated on the average rate of interest paid on the borrowings of the Development Department, but the revised estimate is based on the interest charges actually debitable to the scheme in the accounts of 1928-29.

Ambernath Electric Supply.

(24) *Repairs and maintenance.*—There is a small reduction in the revised estimate.

(25) *Establishments.*—There is no change in the revised estimate.

(26) *Interest.*—Same remarks as in item (23) above, regarding interest charges for the Ambernath Water Supply Scheme.

Small provisions for repairs and maintenance, payment of law charges and for annual survey charges for suburban and miscellaneous works.

(27) The current year's budget and revised estimates for these items do not call for any remarks, except in regard to the increase in the provision for the Central Salsette Tramway. No provision for original works was made for this scheme in the budget estimates, but a provision of 23 will probably be required for renewing sleepers and purchasing new bogies. The G. I. P. Railway has, however, been asked to bear a part of these charges and the question is under correspondence with that Railway.

207. Budget Estimates for 1930-31.

REVENUE.

Industrial Housing Scheme.

(1) *Rents from chawls.*—Please see explanation for the redu revised estimate for the same item [*vide* item (1) under budget and revised estimates for 1929-30]. The ensuing year's estimate is based on the revised estimate for the current year.

(2) *Cotton cess receipts.*—Please see the explanation for the revised estimate for the current year for the same item [*vide* item (2) under budget and revised estimates for 1929-30].

(3) *Miscellaneous.*—No receipt is anticipated under this head next year.

Salsette Water-Supply.

(4) *Sales of water.*—Next year's budget estimate is slightly higher than the current year's revised estimate as some increase in demand for water next year is anticipated.

(5) *Premia receipts.*—In the current year's revised estimate the premia receipts are shown in reduction of expenditure on repairs and maintenance of the scheme under the head "59—Bombay Development Scheme". As this scheme is proposed to be transferred to the revenue head from next year, the estimate of premia receipts will in future be shown under the head "XXXI".

Ambernath Water-Supply.

(6) *Sales of water.*—Current year's revised estimates include receipts from additional temporary supply taken by the G. I. P. Railway at Kalyan. Next year the G. I. P. Railway are not likely to take this additional supply. Hence the next year's estimates are less than the current year's revised estimate.

(7) *Miscellaneous receipts.*—See the explanation for similar item (7) under revised estimate, 1929-30.

Ambernath Electric Supply.

(8) *Sales of electricity.*—The reduction in next year's estimate is due to less current being consumed by the Ambernath Water-Supply Scheme in consequence of the G. I. P. Railway not taking extra water-supply.

Miscellaneous.

(9) *Cotton Cess Receipts.*—This is the share of the realisations from the cotton cess, allotted to suburban schemes under the provisions of the City of Bombay Municipal Act.

(10) *Receipts from rents of miscellaneous properties.*—No remarks seem necessary here.

(11) *Other miscellaneous receipts.*—See remarks on similar item (11) under 1929-30 revised estimate. The reduction in the next year's estimate as compared with the current year's revised estimate is due to there being no credit adjustment next year.

EXPENDITURE.

Industrial Housing Scheme.

(1) *Original Works.*—The provision of 5 proposed for next year is for minor alterations that may have to be made in the chawls next year.

(2) *Repairs and maintenance.*—(*a*) to (*f*).—The next year's estimates for these items are the same as the current year's revised estimate except a small increase in the provision for sanitary stores and they do not call for any remarks.

(3) *Establishment.*—(*a*) to (*d*).—See explanation for similar items (3) (*a*) to (*d*) under revised estimates for 1929-30.

(*e*) *Establishment debited pro-rata.*—The current year's revised estimate of 30 includes 23 on account of cost of engineering establishment debitable to this scheme and 7 on account of cost of Secretariat staff. The cost of Secretariat staff debitable to this scheme was then shown under this head, because the provision for that staff was made under "59—Bombay Development Scheme", capital head and the share of this provision which pertained to schemes transferred to revenue heads had, therefore, to be shown under the latter heads. From the next year, however, Secretariat establishment charges are shown under the revenue heads "22—General Administration" and "41—Civil Works". There is therefore no necessity, so far as next year's estimates are concerned, to show part of the Secretariat establishment charges under the head "42".

(4) and (5) *Tools and Plant and Interest.*—Budget provisions next year are the same as current year's revised estimate.

(6) *General charges.*—The provision next year for this item is made in a lump sum under items (27) (VIII) and (IX)—Repairs and maintenance of offices and quarters. It is therefore not necessary to show any provision under the industrial housing scheme separately.

Suburban Schemes.

The current year's budget and revised estimates for this scheme, as well as for all other suburban schemes and miscellaneous works, are shown under the head " 59—Bombay Development Scheme " which is charged to capital. It is proposed to transfer these charges to the revenue head " 42—Bombay Development Scheme " from the next year.

Trombay, North-West.

(7) *Original Works.*—The provision proposed next year is for filling and road construction in the scheme.

(8) *Land acquisition.*—This is a small provision for law charges in connection with land acquisition cases.

(9) *Repairs and maintenance.*—This is the usual provision for annual repairs and maintenance.

Khar Model Suburb.

(10) *Original Works.*—These are for filling in some plots, road construction and lighting of roads.

(11) and (12) are for law charges and annual repairs and maintenance.

Ambernath Development Scheme.

(13) *Original Works.*—These are for part cost of a siding for the match factory.

(14) and (15) are for law charges and annual repairs and maintenance.

Salsette Water-Supply.

It is proposed to open a revenue account for this scheme next year, and therefore the share of engineering establishment and interest charges debitable to it are also shown under this head by *deduct* entries under the heads " 41 " and " 19 " respectively.

(16) *Original Works.*—This provision is for purchase of meters and for new water-supply connections.

(17) *Repairs and Maintenance.*—The revised estimate for the current year for this item shown under " 59 " is 2,27¼. The budget estimate of 2,24 for next year gives a small reduction.

(18) *Establishments.*—The budget estimate of 34 for the next year represents the share of engineering establishment charges debitable to this scheme. The amount actually debited to this scheme on account of share of engineering establishment charges in the accounts for 1928-29 has been repeated as the next year's estimate.

(19) *Interest.*—Here also the amount actually debited to this scheme in the accounts for 1928-29 has been repeated as next year's estimate.

Ambernath Water-Supply.

(20) *Original Works.*—A small provision of 1 is proposed next year for new connections and purchase of meters.

(21) *Repairs and Maintenance.*—As the G. I. P. Railway are not likely to take the additional supply next year, the maintenance estimate next year is less than the current year's revised estimate.

(22) *Establishments.*—The budget estimate of 11 is on account of cost of engineering establishment charges debitable to this scheme. Share of Secretariat establishment charges is excluded for the reason stated in the explanation for item 3 (*e*) above, pertaining to the Industrial Housing Scheme.

(23) *Interest.*—The current year's revised estimate has been repeated as next year's estimate.

Ambernath Water-Supply.

(24), (25) and (26).—*Repairs and maintenance, establishments and interest.*—These are practically the same as current year's revised estimate and do not call for any remarks.

(27) and (28).—These are small provisions for annual repairs, tools and plant, annual survey charges and law charges payable in connection with land acquisition cases pending in the courts, for suburban schemes and miscellaneous works. They were hitherto shown under "59", but have been transferred to "42" from next year. They do not call for any remarks.

(29).—This is the provision for expenditure next year on works in town planning schemes. Most of this expenditure is subsequently recoverable. The estimate of such recoveries during 1930-31 of advances made in previous years is 61. This provision was so far shown under the head "59" but it has from next year to be transferred to "42".

General Remarks.

208. Taking all the schemes under this head together, the estimates of receipts and expenditure next year are as follows:—

	Receipts. "XXXI"	Expenditure. "42"	Deficit.
Industrial Housing Scheme	18,22	24,08	5,86
Trombay, North-West	...	9¼	9¼
Khar Model Suburb	...	12¼	12¼
Ambernath Development Scheme ...	...	19½	19½
Salsette Water-Supply	3,90	3,76	-14
Ambernath Water-Supply	42	3,47	3,05
„ Electric Supply	33	97	64
Small provisions for repairs and maintenance, tools and plant, law charges and annual survey charges for the other suburban schemes and miscellaneous works	...	26	26
Miscellaneous receipts including cotton cess receipts allotted to suburban schemes	4,77	...	-4,77
Advances to be made to local authorities for works in town planning schemes ...	...	-4	-4
	27,64	32,91	5,27

The net result is that the deficit under heads "42" and "XXXI" next year will be 5,27 which will be met from provincial revenues. It should be noted that receipts from land schemes amounting to 6,02 are not taken into account under "XXXI" but by deduction from expenditure under "59".

On the other hand all the expenditure on old Development Department establishments is not shown under "42". An amount of 95 has been transferred to other appropriate heads detailed below and will next year be met from provincial revenues in addition to the amount of 5,27 explained in the preceding paragraph :—

5—Land Revenue	52
Deduct—Credit taken under V-Land Revenue on account of recovery of cost of certain staff	—11
22—General Administration	24
41—Civil Works	18
High Commissioner	12
Total ...	95

XXXII—Transfers from Famine Relief Fund and 43, Famine.

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31
Transfers from Famine Relief Fund ..	16,21	30,49	50,76	9,00
Total ..	16,21	30,49	50,76	9,00

Expenditure.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Statutory provision for Famine Relief ..	..	..	..	..
Expenditure met from the Famine Relief Fund	1,38	..	6,00	..
Total, 43-A, Famine Relief ..	1,38	..	6,00	..
Total, 43-B, Transfers to Famine Relief Fund ..	..	..	..	..
Grand Total ..	1,38	..	6,00	..

Revenue.

209. The amount to be drawn from the Famine Fund for expenditure under revenue heads is required to be shown under the Receipt head "XXXII—Transfers from Famine Relief Fund". The current year's budget contemplated a withdrawal of 30,49 from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
5, Land Revenue	7,000
8, Forest	1,73,000
15 (1), Irrigation	13,15,000
16, Irrigation	11,79,000
33, Public Health	2,34,500
34, Agriculture	1,38,500
Expenditure in England—High Commissioner ..	2,000
	30,49,000

It is now anticipated that 50,76 will be required to be drawn in the current year from the Famine Fund for expenditure under the following heads :—

	Rs.
5, Land Revenue	7,000
8, Forest	1,65,000
15 (1), Irrigation	17,92,000
16, Irrigation	21,79,000
33, Public Health	2,06,000
34, Agriculture	1,25,000
43-A, Famine Relief	6,00,000
Expenditure in England—High Commissioner ..	2,000
	50,76,000

210. It is proposed to draw 9,00 next year from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
5, Land Revenue	6,400
8, Forest	12,500
15 (1), Irrigation	6,70,000
33, Public Health	1,17,000
34, Agriculture	94,000
For rounding	+ 100
	9,00,000

Expenditure.

211. Under the revised Schedule IV to the Devolution Rules the Government of Bombay is ordinarily required to make an annual famine assignment of Rs. 12 lakhs. It may be spent only upon the direct relief of famine, and not, as formerly, also upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of it not so spent is to be transferred to the Famine Fund. But in any year when the accumulated total of the Famine Fund is not less than Rs. 75 lakhs this Government may suspend temporarily the provision of the annual assignment. As the balance at the credit of the fund exceeds Rs. 75 lakhs at present, no provision has been made in next year's budget for the annual assignment.

212. The current year's budget estimate did not provide for any expenditure on direct famine relief. A total provision of Rs. 6 lakhs for direct expenditure on flood relief in Sind was voted by the Legislative Council in August and October 1929, and this has been shown in the revised estimate for this head. No expenditure on direct famine relief is anticipated during next year and therefore no provision has been made in next year's budget under this head.

XXXIII and 45, Superannuation.

Revenue.

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Contributions for pensions and gratuities ..	14,86	13,83	14,62	15,50
Miscellaneous	54	1,00	8,94	53
Total ..	15,40	14,83	23,56	16,03
Deduct—Refunds ..	—1	—8	—2	—3
Total ..	15,39	14,75	23,54	16,00

Expenditure (Reserved).

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Superannuation and retired allowances ..	61,61	61,60	62,70	62,85
Compassionate allowances	62	65	65	65
Gratuities	32	30	30	30
Covenanted Civil Service Pensions	40	43	60	57
Donations to Service Funds	11	9	11	12
Donations to Provident Fund	30	43	31	34
Exchange	2	..	..	..
Equated payments of commuted value of pensions charged to capital	65	1,44	1,51	2,58
Deduct—Commercial Departments pensions ..	—9,70	—8,63	—8,70	—8,45
Total ..	54,33	56,31	57,48	58,96

Revenue.

213. *Contributions for pensions and gratuities.*—The increase in the current year's revised estimate as compared with the sanctioned estimate is due mainly to the anticipated recovery from the Government of India of leave and pension contributions in respect of establishments of this Government doing agency work for the Central Government and to the transfer to this minor head from the minor head "Miscellaneous" the anticipated recoveries on account of pension contributions in respect of establishments supplied to other Governments and private bodies. This increase is partly counterbalanced by a decrease in the contribution for pensions, etc., from certain District Local Boards and Municipalities owing to the starting of provident funds for their employees. The increase in the next year's estimate as compared with the revised estimate is due mainly to an anticipated recovery from the Government of India in respect of their share of leave contributions on account of officers in the Irrigation Department prior to the Reforms.

214. *Miscellaneous.*—The increase in the current year's revised estimate as compared with the sanctioned estimate is due to the adjustment of 6,96 and the anticipated recovery of 1,94 from the Government of India in respect of pensions sanctioned before 1st April 1921 and paid at Political Treasuries but which were erroneously debited to Provincial revenues.

Expenditure.

215. *Superannuation and retired Allowances.*—The expenditure under this minor head is increasing year by year, owing to the fact that the pensions are based on the revised scales of pay sanctioned from 1920-21 onwards.

216. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "60-B, Payment of commuted value of Pensions" together with the interest accruing thereon, is to be repaid from revenue by equated payments spread over 15 years. These equated payments are debited to the head "45, Superannuation".

The increase in the next year's estimate as compared with the current year's sanctioned and revised estimates is due to the fact that the estimates of 1929-30 include equated payments in respect of the expenditure for the three years ending 1928-29 whereas the next year's estimate includes those for the four years ending 1929-30.

217. *Deduct—Commercial Departments pensions.*—The pensionary charges which are debited to the Irrigation and the Development Departments are shown as deductions from charges under this major head. The decrease in the next year's budget estimate is due to the reduction in the provision for the Irrigation establishment on which the pensionary charges are calculated.

XXXIV and 46, Stationery and Printing.

Revenue.

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Stationery Receipts	44	42	43	43
Sales of Gazettes and other publications ..	1,30	1,26	1,50	1,30
Other Press Receipts	2,83	2,38	2,60	2,30
Total ..	4,57	4,06	4,53	4,03
Deduct—Refunds ..	— 4	— 2	— 3	— 3
Total ..	4,53	4,04	4,50	4,00

Expenditure (partly reserved and partly transferred).

—	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
Government Presses	9,48	9,87	8,28	8,82
Printing at private presses	1	2	1	2
Purchase of Stationery Stores—Reserved ..	3,84	3,31	4,25	3,25
Stationery supplied from Central Government Stores to Provincial Government ..	1	1	1	1
Expenditure in England—Stores	..	2,31	1,33	1,48
Exchange	..	..	1	..
Stationery supplied to transferred Departments	1,64	1,70	1,50	1,59
Total ..	14,98	17,22	15,39	15,17

Revenue.

218. The revised estimate has been based on the progress of actuals of the first eight months of the current year. It therefore exceeds the sanctioned estimate which was based on the past actuals.

Expenditure.

219. *Government Presses.*—The decrease in the current year's revised estimate is mainly due to the following reasons :—

(*a*) Less expenditure on account of officers, establishment and allowances due to vacancies and leave.

(*b*) General orders issued by Government to exercise the strictest economy in the expenditure and to make a reduction in all heads of expenditure under "contingencies" by 2½ per cent.

(*c*) Non-utilisation or less utilisation of the provisions made for :—

(*i*) printing of Dr. Dalal's Manual of Vaccination,
(*ii*) printing work in connection with general elections to the Provincial and Central Legislatures,
(*iii*) railway freight, cart, cooly hire, etc.,
(*iv*) stores—raw materials,
(*v*) depreciation, and
(*vi*) convict labour.

The next year's budget estimate does not call for any special remarks. It is based on the actuals of the past years. The increase over the current year's revised estimate is mainly due to the increments in pay and allowances earned by the officers and establishment next year.

220. *Purchase of Stationery Stores.*—The increase in the current year's revised estimate is mainly due to (*a*) the purchase of certain English articles in India instead of in England and (*b*) less realisations from the Lloyd Barrage, Development Department and Transferred Departments. The next year's estimate is less than both the current year's sanctioned and revised estimates and this is mainly due to economies made by Government.

221. *Expenditure in England.*—The current year's revised estimate is less than the sanctioned estimate on account of (*a*) the purchase of certain English articles in India instead of in England, and (*b*) reduction in indents. The next year's estimate is less than the sanctioned estimate for the current year and this is due to economies made by Government.

222. *Cost of Services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of Stationery Stores in the current year's budget, a sum of Rs. 50,000 has been earmarked for the work of the Bombay Legislative Council. The cost of the services rendered to the Bombay Legislative Council during 1928-29 was Rs. 49,415.

XXXV and 47, Miscellaneous.

Revenue.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Unclaimed deposits	1,59	1,80	1,65	1,65
Sale of old stores and materials	12	1	2	1
Fees for Government Audits	55	55	75	55
Rents, rates and taxes	15	15	15	15
Other fees, fines and forfeitures	5	10	5	6
Miscellaneous	16	10	20	10
Sale of land and houses	2	3	3	2
Recoveries of overpayments	45	1,00	55	50
Contributions	26	30	30	29
Total ..	3,35	4,04	3,70	3,33
Deduct—Refunds.. Reserved ..	—59	—95	—40	—90
Deduct—Refunds.. Transferred ..	—2	—5	..	—3
Total ..	2,74	3,04	3,30	2,40

Revenue.

223. *Fees for Government Audits.*—The increase of 20 in the current year's revised estimate as compared with the sanctioned estimate is due to arrear recoveries of audit fees from certain local bodies.

224. *Recoveries of Overpayments.*—The progress of the actuals of the first eight months of the current year indicates that the estimate will not be realised. Hence, the revised estimate for 1929-30 is smaller than the sanctioned estimate.

225. *Refunds.*—The current year's revised estimate is based on the progress of the actuals of the first eight months of the current year whereas the budget estimate for 1930-31 is based on the average of the actuals of the past three years.

Expenditure—(Reserved).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Cost of books and periodicals	..	1	..	1
Donations for charitable purposes ..	1,47	1,75	1,76	1,68
Charges on account of vagrants	6	8	7	6
Petty establishments	5	..	..	3
Special commissions of enquiry	44	1	39	1
Irrecoverable temporary loans written off ..	35	19	23	23
Rents, rates and taxes	1,73	10	10	9
Contributions	1,75	71	71	76
Miscellaneous and unforeseen charges ..	1	3,52	1	2,51
Miscellaneous Darbar charges	23	26	26	26
Total ..	6,09	6,63	3,53	5,64

226. *Special Commissions of Enquiry.*—The revised estimate for the current year includes expenditure (about 19) on account of the Bombay Riots Enquiry Committee and the contribution (20) to the Government of India towards the cost of the Bombay Banking Enquiry Committee.

227. *Irrecoverable temporary loans written off.*—The increase in the current year's revised estimate is due to the necessity of writing off irrecoverable tagavi loans in certain districts of the Central and Southern Divisions. This is in accordance with the policy of Government, *viz.*, to give special concessions for the encouragement of the sinking of wells in tracts liable to famine or scarcity by remitting interest on outstanding advances for unsuccessful wells. In addition to the remission of interest, 20 per cent. of the outstanding advances is also remitted.

228. *Contributions.*—The increase in the next year's estimate is mainly due to the transfer of the provision for the guarantee for the Poona-Mahableshwar trunk telephone line from the minor head " Rents, rates and taxes " to this minor head and the increased provision for " Charges on account of Working Men's Hostel ". The increase in the latter provision is mainly due to anticipated increase in the messing charges of the inmates of the Hostel and to the supply of biennial clothing due in 1930-31.

229. *Miscellaneous and Unforeseen Charges.*—The decrease in the current year's revised estimate as compared with the sanctioned grant is due to transfer of funds from the Reserve to the minor head " Special Commissions of Enquiry ", to the lapsing of earmarked amounts against which supplementary demands are asked for under other major heads and to expected savings. The next year's estimate includes 2,50 for the Reserve as compared with 3,50 in 1929-30.

Expenditure—(Transferred).

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Special commissions of enquiry	30	1	17	1
Rents, rates and taxes	..	..	..	3,27
Contributions	3,55	3,20	3,17	3,71
Miscellaneous and unforeseen charges ..	..	3,50	3	3,54
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	1	1	1	1
Total ..	3,86	6,72	3,38	10,54

230. *Special Commissions of Enquiry.*—The current year's revised estimate includes expenditure on account of the Committee to enquire into the educational and economic condition of the backward and depressed classes and the aboriginal tribes.

231. *Rents, Rates and Taxes.*—The next year's estimate includes the following provisions :—

	Rs.
(1) Payment of general taxes to the Bombay Municipality for the year 1929-30	1,51,000
(2) Arrears of taxes claimed by the Bombay Municipality due to variation in the quinquennial assessment award of Government properties in Bombay for the years 1924 to 1929	70,000
(3) Assessment of Government buildings under section 74 of the Bombay City Municipalities Act, 1925 (*vide* new item No. 41 under " 47-Miscellaneous—Transferred)	1,06,500
	3,27,500

The provision on account of item (1) was hitherto made under " 47-Miscellaneous—Reserved ". It was formerly paid in advance. In 1929-30 no payment was made as in future it will be paid in arrears.

232. *Contributions.*—The increase in the next year's estimate is mainly due to an increase (54) in the provision for grants to Local Boards for expenditure on elections, as more elections are to be held in the next financial year.

233. *Miscellaneous and Unforeseen Charges.*—For the explanation of the decrease in the current year's revised estimate, *vide* remarks against paragraph 229 above.

The next year's estimate includes 1,00 for agricultural development in Sind and 2,50 for the Reserve, as compared with 3,50 provided in 1929-30.

XL—Extraordinary Receipts.

Receipts.

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Sale of other Government Assets	..	..	28	3,00
Sale of land	1,96	10	3,57	10,20
Total ..	1,96	10	3,85	13,20

234. The increase in the revised estimate is due mainly to sale proceeds of Government securities and estimated receipts from sales of land under command of the Lloyd Barrage Scheme.

The next year's estimate includes 3,00 on account of anticipated receipts to be realised by the transfer to the Railway Department of the four saloon carriages of His Excellency the Governor and 10,20 on account of estimated receipt from sales of land under command of the Lloyd Barrage Scheme.

Expenditure under the Control of the Secretary of State.

Reserved.

Major Head	Accounts, 1928-29		Budget estimate, 1929-30		Revised estimate, 1929-30		Budget estimate, 1930-31	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
5, Land Revenue	5	..	..	..	..	..	..	..
22, General Administration	13	51	11	..	10	10	11	..
24, Administration of Justice	1	..	1	..	1	..	1	..
26, Police	..	..	..	1	..	1	..	1
45, Superannuation	..	5,13	1	2,03	1	3,93	1	2,39
Total	19	5,64	13	2,04	12	4,04	13	2,40

Transferred.

Major Head	Accounts, 1928-29		Budget estimate, 1929-30		Revised estimate, 1929-30		Budget estimate, 1930-31	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
32, Medical	..	..	..	..	..	..	4	..
33, Public Health	..	4	..	..	..	..	..	..
Total	..	4	..	..	..	..	4	..

235. The expenditure incurred by the Secretary of State is on account of sundry items, e.g., law charges in connection with Privy Council appeals, payment of leave and deputation salaries of Military Officers in civil employ, outfit allowances of Officers on appointment, etc. The increase in the current year's revised estimate under the head "22, General Administration" is due to leave salaries of officers of Governor's personal staff and that in the current year's revised and next year's budget estimates under the head "45, Superannuation" is due to the increased number of cases in which allocation of Military retired pay is being effected.

Receipts and Expenditure in England under the Control of the High Commissioner.

Revenue.

Major Head	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
XIX. Police	..	..	1	..
XXXIII. Receipts in aid of Superannuation ..	1	..	6	..
XXXIV. Stationery and Printing ..	1	..	1	1
Total ..	2	..	8	1

Revenue.

236. The estimates of revenue to be received by the High Commissioner are based entirely on actual receipts up to date which represent recoveries resulting mainly from adjustments in connection with transactions prior to 1st April 1929.

Expenditure.

Reserved.

Major Head	Accounts, 1928-29		Budget estimate, 1929-30		Revised estimate, 1929-30		Budget estimate, 1930-31	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
5, Land Revenue ..	35	5	..	36	..	26	..	30
7, Stamps ..	..	..	..	..	1	..	..	..
15, Miscellaneous Irrigation ..	..	2	..	2	..	2	..	..
22, General Administration	1,24	4,25	1,53	4,69	1,46	3,43	1,34	4,63
24, Administration of Justice ..	12	2,95	45	1,72	24	1,89	72	1,03
25, Jails and Convict Settlements ..	9	33	9	16	9	32	10	32
26, Police ..	34	3,66	16	3,76	44	3,91	16	3,38
31, Education ..	..	5	..	5	..	5	..	5
37, Miscellaneous Departments ..	12	5	1	5	2	5	6	21
43, Famine Relief ..	5	14	..	..	..	..	..	..
45, Superannuation Allowances and Pensions ..	1,22	9,65	1,52	11,00	1,37	11,28	1,52	12,80
46, Stationery and Printing ..	1,78	..	17	..	15	..	6	..
47, Miscellaneous ..	2	..	4	..	3	..	1	..
Total ..	5,33	21,15	3,97	21,81	3,81	21,21	3,97	22,72

Transferred.

Major Head	Accounts, 1928-29		Budget estimate, 1929-30		Revised estimate, 1929-30		Budget estimate, 1930-31	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
6, Excise ..	34	..	12	22	20	19	16	19
8, Forest ..	..	1,35	..	1,15	..	1,31	..	1,09
9, Registration ..	10	..	..	..	..	..	..	..
31, Education ..	38	97	39	1,66	34	1,37	39	1,11
32, Medical ..	42	1,40	31	2,00	23	1,77	18	1,40
33, Public Health ..	45	48	29	68	22	62	5	60
34, Agriculture ..	1	63	2	55	9	46	13	40
35, Industries ..	2	..	5	..	3	..	4	..
37, Miscellaneous ..	..	1	..	..	..	..	..	..
41, Civil Works ..	89	2,47	13	3,03	22	2,74	34	2,37
47, Miscellaneous ..	..	2	..	..	..	..	..	..
Total ..	2,61	7,33	1,31	9,29	1,33	8,46	1,29	7,16

237. The expenditure incurred by the High Commissioner is on account of leave and deputation salaries, sterling overseas pay, etc. The decrease in the current year's revised estimate as compared with the current year's budget is due mainly to less expenditure on " Leave and Deputation Salaries ". The increase of 91 in the next year's estimate as compared with the current year's budget estimate under " Reserved " heads is chiefly due to increased provision under " Superannuation Allowances and Pensions " while the decrease in the ensuing year's budget as compared with the current year's budget under " Transferred " heads is due to less provision for leave salary.

52-A, Capital Outlay on Forests not charged to Revenue (Transferred).

	Accounts, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
52-A, Capital Outlay on Forests	2,33	2,72	2,49	2,26
Deduct—Amount transferred to the head "8-A, Forest Capital Outlay charged to Revenue".	—2,33	—2,72	—2,49	—2,26
Total ..	..	..	..	..

238. The head "8-A, Forest Capital Outlay charged to Revenue" has been opened to record transactions of a capital nature in accordance with the decision to classify, with effect from the financial year 1925-26, all expenditure in the Forest Department under "Revenue" and "Capital". All forest expenditure of a capital nature is to be brought to account, in the first instance, under the major head "52-A, Capital Outlay on Forests not charged to Revenue", such portion as it may be decided to finance from revenue being transferred at the end of the year to the new major head "8-A, Forest Capital Outlay charged to Revenue". No forest works will be financed from loan funds during the current or the ensuing year. The amount provided under this head has been reduced to *nil*, as it will be transferred to "8-A, Forest Capital Outlay charged to Revenue".

239. The decrease in the current year's revised as compared with the sanctioned estimate is due to the sale proceeds of material originally purchased for the Dandeli-Potoli Railway, having been adjusted by deduction from expenditure, as the project has since been abandoned.

240. The ensuing year's budget shows a reduction of 46 as compared with the current year's sanctioned estimate. The decrease is due to smaller provision for communications and buildings, purchase of stores, tools and plant and working plan charges.

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

241. The provision of funds for capital expenditure on Irrigation works for which capital accounts are kept is made under the head " 55 ". The capital expenditure on these works may be defrayed from general revenues of the year or from the Famine Relief Fund or from sources outside the revenues of the year such as loans, accumulated balances of the previous years, etc.; but the major head " 55 " is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year or from the Famine Relief Fund are to be deducted in lump from the gross provision under this head and shown under a separate head " 16 ", the residue representing the amount provided from sources outside the revenues.

242. The budget and revised estimates for the current year, with the actuals for the last year, and the budget estimate for the ensuing year are shown below :—

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Lloyd Barrage and Canals Construction				
Gross expenditure (including interest charges)	2,87,34	3,35,12	3,14,20	3,99,58
Deduct—Credit on account of the adjustment of the cost of the settlement work to be done by the Assistant Revenue Officer and the Assistant Settlement Officer, Lloyd Barrage and Canals Construction, and their establishments by debit to " 5-Land Revenue "	..	—40	—40	—20
Net provision for Lloyd Barrage and Canals Construction	2,87,34	3,34,72	3,13,80	3,99,38
Deduct—Amount to be transferred to the head " 14-Interest " on account of interest on capital outlay met from Refund of Customs Duty	—10	—10	—10	—10
Deduct—Amount financed from Famine Relief Fund	..	—11,79	—21,79	..
Deduct—Amount financed from ordinary revenues	—10,00	—10,00	..	—10,00
Total, Lloyd Barrage and Canals Construction not charged to revenue	2,77,24	3,12,83	2,91,91	3,89,28
Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat	18,80	18,61	26,03	31,91
Total amount for Lloyd Barrage and Canals Construction and other works not charged to revenue	2,96,04	3,31,44	3,17,94	4,21,19
Lump provision for regrant of lapses (1929-30)	..	35	10	20
Deduct—Probable lapses (1930-31)	..	—35	—10	—20
Grand total	2,96,04	3,31,44	3,17,94	4,21,19

243. In connection with the Lloyd Barrage and Canals Construction Project a separate Note is printed hereunder in which the revised estimate for the current year and the budget estimate for the ensuing year for that project have been compared with the budget estimate for the current year and the variations have been

fully explained in detail. That Note describes also the progress of expenditure on the project to date as well as the works proposed to be carried out in the ensuing year and full details thereof have been given in Appendix D to that Note.

244. So far as other works in Sind and the Deccan are concerned, the revised estimate for the current year shows an increase of 7,42 over the current year's budget estimate. This is wholly due to the supplementary grant of 7,42 sanctioned by the Legislative Council in October 1929 for improvements to the Fuleli Canal System.

245. The budget provision of 31,91 for the ensuing year for capital expenditure on works other than the Lloyd Barrage and Canals Construction shows an increase of 13,30 over the current year's budget estimate for those works. This excess is mainly due to the provision of 10,00 for improvements to the Fuleli Canal System as a work in progress in the next year's budget and the provision of 2,91 for certain new works, the necessity and urgency for which has been fully explained in the list of new items of expenditure under this head.

246. The provisions made for works worth mentioning and included in the above-mentioned budget estimate of 31,91 are as follows :—

	Works outlay Rs. (in thousands)
(1) Improvements to the Fuleli Canal System ..	10,00
(2) Kalri and Narichach Remodelling Project ..	2,25
(3) Improvements to the Nara Supply Channel (excavating cuts Nos. 11 to 13 and 8-A) ..	1,08
(4) Nimbgaon Shirdi Drainage Scheme under the Godavari Left Bank Canal	15
(5) Culvert No. 29 Drainage Scheme under the Godavari Right Bank Canal	10
(6) Manjri Drainage Scheme under the Mutha Right Bank Canal	32
(7) Nira Valley Development Project	3,50
(8) Nira Right Bank Canal Project	6,06
(9) Remodelling the first 11 miles of the Mutha Right Bank Canal in order to provide for the additional storage for the Poona Cantonment Water Works	50
	23,96

Items 1, 3, 4, 6, 7 and 8 are works in progress and the remaining items are new works for which full explanation has been given in the list of new items of expenditure under this head. The balance of the provision (7,95) is made up of the provision of 45 for certain small works and reserves with Government for unforeseen requirements, 6,67 for establishment and tools and plant charges provided at percentage rates of 24 and 3 per cent. respectively, on the cost of "Works" and 83 for pensionary charges.

NOTE ON THE BUDGET FOR THE LLOYD BARRAGE AND CANALS SCHEME FOR THE YEAR 1930-31.

Introduction.

247. The Scheme is now in the fifth year of its construction, the first 1½ years having been spent in preliminary organisation. The origin and the outline of the scheme have been described in detail in the Legislative Council in previous years and also in various publications issued by Government. No details are, therefore, given in this introduction.

248. The scheme has been designed to provide an assured supply of water for Irrigation in Sind, as this Province is almost entirely dependent on canals for water for agricultural purposes. In normal years out of the total cultivation done 90 per cent. is irrigated. There are several large canals in existence, but with the exception of one or two they flow during the inundation season only and consequently suffer very badly when the inundation is low or below the average.

The present scheme has been designed to give the required assured perennial supply to the Eastern Nara River, the Rohri Canal, the North-Western Canal and the Dadu Canal, and an assured *kharif* supply only to the Rice Canal and the two Khairpur Feeders (East and West). The scheme will also bring under cultivation an additional area of about 33 lakhs of acres. It consists of a Barrage across the Indus about three miles below the gorge at Sukkur with three canals taking off on the Right Bank and four on the Left Bank of the river, each with a separate head regulator. The Right Bank System comprises the North-Western Canal, the Rice Canal and the Dadu Canal, while the Left Bank System comprises the Rohri Canal, a new supply channel to feed the Eastern Nara River and the canals taking off from it, and two high level canals for irrigating lands in the Khairpur State. The Barrage will enable the necessary water supply to each canal to be maintained, no matter how low the water level in the river may be. All the canals taken together will command some 7½ million acres and enable 5½ million acres of crops to be irrigated annually. The total length of the main canals and branches is nearly 1,700 miles, and that of the distributaries 4,500 miles.

The scheme, which received the approval of the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June 1923, and construction was commenced in July 1923. The progress since made on each unit of the Project is described below.

II. Progress of work from commencement to the end of 1928-29.

Barrage and Head Regulators.

249. The above-noted unit of the Project, *viz.* Barrage and Head Regulators, consists of the following works :—

(1) Construction of the Main *Barrage consisting* of 66 spans, of which 36½ spans are to be built from the Left Bank and 29½ from the Right Bank.

(2) Construction of the *following seven Head Regulators,* four on the Left Bank and three on the Right Bank.

Right Bank.

(*i*) North-Western Canal.

(*ii*) Rice Canal.

(*iii*) Dadu Canal.

Left Bank.

(*i*) Eastern Nara.

(*ii*) Khairpur Feeder East.

(*iii*) Rohri Canal.

(*iv*) Khairpur Feeder West.

(3) Construction of the upstream guide banks on both the Right and Left Banks.

(4) Construction of the downstream guide banks on both the Right and Left Banks.

(5) Construction of the Right and Left Divide Walls.

The progress on each of the above items is described below:—

Barrage.

The construction of the Barrage was commenced in October 1927 and during the first season (*i.e.* October 1927 to July 1928) the following work was done :—

On the Right Bank 5 scouring sluice spans and 1½ ordinary river spans of the Barrage were constructed, including the floor and protective aprons. The piers were raised to R.L. 198 by the 28th June 1928. The extraction of the piling of the cofferdam was commenced on 28th June 1928 and completed on 3rd August 1928.

On the Left Bank were constructed 7 scouring sluice spans and 2½ ordinary river spans including the floor and protective aprons, while the piers of these spans were raised to R.L. 198 (*i.e.* above High Flood Level), by 20th May 1928. The extraction of the cofferdam piling was commenced on the 29th May and was completed on 29th June 1928.

Besides the above work of construction, arrangements were made for the transport of materials into the next season's cofferdams. This involved the laying of several miles of narrow gauge track on both banks of the river, the extension of the broad gauge sidings for store stocking yards, the fabrication and placing in position of 12 spans of temporary bridging over the completed piers of the Barrage and many other subsidiary works. On the gate bridge portion of the piers on the Right Bank and on the road bridge portion of the piers on the Left Bank, steel centerings were fixed. On these centerings 6 reinforced concrete arches were completed on the Right Bank and 7 on the Left. The span of these arches is 60′.

For the second (*i.e.* 1928-29) season's work on the Barrage the construction of the cofferdams was commenced in September 1928 ; 10 spans of the Barrage were to be constructed on the Right Bank and 13 spans on the Left Bank. The cofferdam was completed and dewatering commenced on the Right Bank on 27th February 1929 and on the Left Bank on 19th December 1928. This was followed by excavation by hand and the driving of the permanent piling for the floor. Finally the masonry floor, the pitching and the 10-ton concrete block aprons were laid while the piers were built up to R.L. 198·0. The work was completed successfully on 20th June 1929 on the Right Bank and on 31st May 1929 on the Left Bank.

The following tabulated statement gives the details of the work done during the season 1928-29 and of the total work done up to end of March 1929 on the Barrage on both sides of the river :—

Item	Right Bank		Left Bank	
	Total work done up to end of March 1929	Work done during 1928-29	Total work done up to end of March 1929	Work done during 1928-29
1. Excavation for foundations by hand and dredger ..	Lakhs Cft. 133	Lakhs Cft. 67·26	Lakhs Cft. 96·28	Lakhs Cft. 55·88
2. Permanent pile driving	Sq. ft. 64,000	Sq. ft. 23,000	Sq. ft. 113,700	Sq. ft. 57,700
3. Random rubble masonry in foundations including paving of floor.	Lakhs Cft. 8·75	Lakhs Cft. 1·25	Lakhs Cft. 17·12	Lakhs Cft. 6·72
4. Pitching aprons	7·81	·15	16·5	4·57
5. Superstructure masonry including hearting ..	2·91	....	2·67	*Nil*
6. Laying 10-ton cement concrete blocks 10′×5′×3′ in floors.	Nos. 886	*Nil*	Nos. 1,260	Nos. 26

Item	Right Bank		Left Bank	
	Total work done up to end of March 1929	Work done during 1928-29	Total work done up to end of March 1929	Work done during 1928-29
7. Reinforced cement concrete in arches	3,000 Cft.	*Nil*	*Nil*	*Nil*
8. Gates	Sills for 5 scouring sluices and 1 ordinary span of Barrage and the bottom sets of grooves completed.	*Nil*	Sills for 7 scouring sluices and 15 ordinary spans of Barrage and bottom sets of grooves completed.	Sills of 13 spans and bottom sets of grooves completed.

Head Regulators.

The work of the Head Regulators was started in October 1926, and up to 1928-29 the following work was completed :—

On the Right Bank.—The floors of all the Regulators and their piers up to the springing level were completed. The arches for all the 23 spans of the regulators were also laid and the spandrel masonry completed. The work of the cutstone parapets, coping and pilasters on the Downstream side of the road bridge was also completed.

On the Left Bank.—On this bank also, the floors of all the regulators and their piers were completed up to the springing level, but the arch work had to be postponed as all the available arch centerings were being used on the Right Bank. The arch work was however started as soon as the centerings were set free from the Right Bank. The 2 road bridge and gate bridge arches of Khairpur Feeder West were completed and the spandrel masonry was finished up to the crown of the arches. On the Rohri Canal Regulator, all the 12 road bridge arches, 12 inner gate bridge arches, and 9 outer gate bridge arches were completed and the spandrel masonry was in progress. The centerings for the Khairpur Feeder East Regulator and those for 4 spans of the Eastern Nara were placed in position.

The total quantity of work done on the various items of work entailed in the construction of regulators up to the end of March 1929 is as follows :—

Item	Right Bank	Left Bank
1. Excavation for foundations by hand and dredger ..	50·21 lakhs Cft.	55·67 lakhs Cft.
2. Permanent pile driving	8,40,000 Sq. ft.	1,03,300 Sq. ft.
3. Random rubble masonry in floor including paving ..	10·70 lakhs Cft.	13·87 lakhs Cft.
4. Superstructure masonry including hearting ..	5·35 do.	5·86 do.
5. Cutstone work	57,000 Cft.	31,980 Cft.
6. Gates	All sills and grooves have	been fixed in position.

Thus in the past three seasons the following work has been done in the river :—

Right Bank.—The floors, piers, and arches of all the Canal Head Regulators, *i.e.*,

(*a*) North Western Canal, 6 spans of 25′
(*b*) Rice Canal, 13 spans of 25′
(*c*) Dadu Canal, 4 spans of 25′
(together with their connecting walls and the upstream wing wall).

Five scouring sluices of the Barrage and 11½ ordinary river spans of the Barrage.

Left Bank.—The floors and piers of all the Canal Head Regulators, *i.e.*,

(*a*) Eastern Nara, 16 spans of 25′
(*b*) Khairpur Feeder East, 2 spans of 25′
(*c*) Rohri Canal, 12 spans of 25′
(*d*) Khairpur Feeder West, 2 spans of 25′
(together with their connecting walls and upstream wing walls).

Seven spans of the scouring sluices of the Barrage and 15½ ordinary river spans of the Barrage.

Thus a total of 39 spans of the Barrage were completed and the remaining 27 spans are being done in the cold weather season of 1929-30 in one Cofferdam, thus completing all the work to be done under water in connection with the whole Barrage except for the divide walls.

Guide Banks.

These have almost been completed. Only a small portion of the down-stream guide bank on the Right Bank remains to be done.

Divide Walls.

On the Right Bank.—Pitching to a width of 42′ for the whole length of the approach channel in front of the regulators, and a small length (a few feet only) of the divide wall adjoining and in front of the first abutment pier of the Barrage were completed.

On the Left Bank.—A similar length of divide wall was constructed from the first abutment pier as on the Right Bank and the approach channel was pitched for a width of about 50′ in the whole length of the channel in front of the regulators.

Service Works.

For the construction of the permanent works above referred to, many auxiliary or service works have been necessary and these include much machinery and plant, *e.g.*,

(*a*) Railways for the transport of materials, machinery, etc.
(*b*) Power house for supplying motive power and light.
(*c*) Fleet of dredgers, tugs, launches, for carriage of materials, etc.
(*d*) Cranes.
(*e*) Pile driving Plant.
(*f*) Quarry plant and stone dressing shop.

The working of these items has been already explained in the reports for the previous years. Brief notes on some of the more important of these are, however, repeated here.

(*a*) *Railways.*—Two gauges of railway are used on the Barrage Works, one is broad gauge and the other 2 feet gauge. The broad gauge railway is required for the transport of materials and stores from various quarries and Railway Stations to the stacking yards near the river on both banks. The track and sidings are connected with the open line section of the North Western Railway between Janvri and Sukkur. There is a net-work of narrow gauge railway lines for carrying materials into the Cofferdams. New sidings are laid and the old ones dismantled and relaid according to the needs of the work as it progresses. During 1928-29 a total of 13·9 miles of new broad gauge sidings were laid and 6·5 miles dismantled. The total length of broad gauge track is about 42 miles and of narrow gauge 24 miles. The broad gauge roll ng stock consists of 9 "KR"-"0-6-0" type locomotives and 570 wagons. The special advantage of the type of locomotives used is their inside cylinders, which is most desirable on construction work. The railway is self-supporting—a rate of Re. 0-4-0 per ton mile is charged on all materials on the down journey only.

(*b*) *Electric Power Plant.*—This works for 24 hours per day throughout the year and has given most satisfactory service. The total number of units generated during the year 1928-1929 was 23,02,202, and the overall cost of production of electric energy for the year averaged 1·85 annas per unit.

The installation is capable of supplying more power than is required for works and some power is now being supplied to the North Western Railway on payment.

Low tension power was supplied to the North Western Railway in October 1928, and high tension power by the end of December 1928. The payment received for this from the Railway will be credited to the account of the power house.

The installation consists of 4 sets of Diesel Alternators of 750 horse power each and 2 sets of 330 horse power each.

As far as possible all machinery employed on the construction of the Barrage is driven by Electric power and all lighting done by electricity.

(*c*) *Fleet.*—This consists of the following Crafts :—

(*i*) Two 20 " Suction Dredgers each complete with 1,000 feet pipe line and a terminal pontoon. Each dredger is designed to discharge 8,000 C.ft. of material per hour and to dredge to a depth of 30 feet. Their draft is only 3½ feet.

The dredgers are required for excavating the foundations of the Regulators, the Barrage and the Divide walls and to form the sand slopes just inside the piling of the Cofferdams. They are also used to do protective work for the Cofferdams where necessary by depositing sand outside the piling and also for river training which is required so as to deflect the current of the river from the Cofferdams.

(*ii*) *Four Steam tugs.*—Of these, two are fitted with independent paddles and are well suited for manœuvring in confined spaces, while the remaining two are more suited for speed and are used for transport of labour across the river. One of these has fixed paddles and the other has twin screws.

(*iii*) *Four Motor Launches.*—Each of these is capable of accommodating 30 passengers. There are numerous steel barges used for carrying materials.

The tugs and launches have given very useful and constant service in the transport of labour and staff from one bank to the other and from the Cofferdams to the shore.

(*d*) *Cranes.*—These are of various lifting capacities mostly driven electrically. There are 38 in all, 6 floating cranes and 32 land cranes.

(*e*) *Pile Driving Plant.*—There are in use 30 sets of pile drivers complete with one hammer each and two land sets of pile driving frames complete with one hammer each. There are also 12 sets of extractor gear, six winches, etc., etc.

(*f*) *Quarry Plant and Stone Dressing shop.*—This is in charge of the Quarries Division and during the year the latter was busy supplying the various kinds of stone required for the construction of the works. Owing to the decision to use reinforced cement concrete for the Barrage arches instead of stone it was necessary to erect and make ready for working the crushing, elevating and screening plants at the Kohistan and Sukkur Quarries. The following are the quantities of stones manufactured during the year :—

Rough stone blocks	2	lakhs Cft.
Dressed stone	1·25	lakhs Cft.
Other stone such as rubble, metal, etc.	85·0	lakhs Cft.

The lead from the Kohistan Quarry on the Left Bank of the River to the Barrage is 5¼ miles while the Rohri Quarry also on the Left Bank is 3 miles from the Barrage. The Sukkur Quarry on the Right Bank is 2¾ miles from the Barrage. In the working season 5 return trips are made each day, the average load per trip being 40 wagons. The manufacture of big blocks of stone at Rohri Quarry has been stopped due to the substitution of reinforced cement concrete arches for stone arches in the actual Barrage.

Cofferdam.—Each season's work starts with the making of a cofferdam, within the enclosure of which the work in the river is carried out. The cofferdams are formed of British Steel Universal Sheet piles, which interlock with each other. They are driven by pile driving plant erected on floating pontoons. Each plant can drive three piles at a time and has two Mackinnon Terry Hammers. The piles are extracted also by means of the same hammers suspended from floating Cranes of 25 tons capacity.

Just inside the piling of the cofferdams sand bunds are formed by the dredgers, the object of these being to keep the cofferdams safe from flooding by the river when it rises.

The cofferdams are dewatered and kept dry by floating pumping plants, each plant consisting of three 8″ centrifugal pumps electrically driven. During the year 1928-29 six such plants worked in the Left Bank cofferdam and 5 in the Right Bank cofferdam.

When the cofferdams are pumped dry, the Land Piling Plants run on broad gauge tracks, are brought into use for driving the permanent piling.

Canals.

All the preliminary work in connection with the canals, branches and distributaries has been practically completed. The only work of this nature remaining to be done is the alignment of a few distributaries and minors and surveys for the drainage channels and watercourses.

Similarly most of the major buildings on almost all canals have been completed. Those remaining to be constructed are minor structures such as darogas' landhis, sluice establishment quarters, etc. These are detailed in Appendix D. Only such buildings are being constructed as are absolutely necessary for the administration of the canal after they start flowing. Some items of the building programme have been omitted as it has been found possible so far to do without them.

The item of land is another item which costs a very large amount, *viz.*, about 10 per cent. of the total estimated expenditure on the whole Project.

The acquisition of land for canals and branches has been completed, that for the distributaries and minors is mostly completed, while that for watercourses and the drainage channels is in progress. These operations are being carried out by a special organisation under the Revenue Officer. Some land has also been acquired in Khairpur territory for which compensation in cash has not yet been paid. Permission has also been obtained to enter upon the land required in the Nasirabad Tahsil in British Baluchistan and negotiations for payment of compensation therefor are in progress. Other noteworthy items of works in connection with the canals are :—

(*i*) Regulators and bridges,

(*ii*) Earthwork.

These are treated below separately under each Canal System :—

Rohri Canal.

(*D*) *Regulators.*—The work of certain groups of regulators was first let out on contract during the year 1928-29 and the foundations of the piers were completed in some cases while materials, such as bricks, lime, etc., were collected in others.

(*G*) *Bridges.*—The foundations for some steel bridges which are programmed to be completed by March 1930 were made and work on certain village and medium road bridges to be constructed over the main canal and branches was put in hand in the year 1928-29. The total number of regulators and bridges to be constructed on the main canal and branches is 64 and 81 respectively.

(*L*) *Earthwork.*—The progress on earthwork on canals and branches is exhibited by the following figures :—

Name of Canal	Estimated quantity of earth-work	Excavated up to end of 1928-29			Remarks
		By machine	By hand	Total	
	Lakhs Cft.	Lakhs Cft.	Lakhs Cft.	Lakhs Cft.	
Main Canal	11,465·00	4,574·00	716·00	5,290·00	Work in full swing and will be completed in 1931-32.
Khairpur Feeder East ..	362·10	....	....	311·81	Practically completed, only gaps remain.

Name of Canal	Estimated quantity of earth-work	Excavated up to end of 1928-29			Remarks
		By machine	By hand	Total	
	Lakhs Cft.	Lakhs Cft.	Lakhs Cft.	Lakhs Cft.	
Mehrabpur Branch	57·18	15·66	....	15·66	In progress.
Naulakhi Branch	214·50	....	54·40	54·40	
Nasrat Branch	269·49	60·50	....	60·50	This consists of raising of Banks of the existing branch in upper reaches. The work in the lower reaches had to be postponed because the cutting and widening of the bed cannot be done until the existing Nasrat Canal ceases to function as such.
Sehra Branch	142·87	72·49	....	72·49	
Amrji Branch	55·13	....	11·94	11·94	In progress.
Ddai Branch	106·25	80·61	16·72	97·33	Practically completed.
Thul Branch	52·72	....	....	....	Not started.
Hala Branch	117·58	....	25·57	25·57	
Tando Adam Branch	145·87	78·40	0·53	78·93	
Shahdadpur Branch	117·40	....	....	....	Not started.
Alibahar Branch	38·48	38·48	....	38·48	Completed.
Nasir Branch	1,029·75	344·47	23·79	368·26	
Hyderabad Branch	113·66	67·56	27·50	95·06	
Surfraz Branch	65·49	....	6·42	6·42	
Escape 1	198·98	....	....	79·25	
„ 2	255·48	....	....	80·50	
„ 3	204·23	....	....	190·75	Only gaps remain.

Eastern Nara System.

The progress of regulators and bridges is shown in the following table :—

Canal	Regulators		Bridges	
	No. required	No. built up to March 1929	No. required	No. built up to March 1929
Mithrao	25	1	9	4
Khipro	12	3 (except gates).	9	8
Thar	10	1 (except gates).	7	....

Progress of the earthwork is as follows :—

Nara Supply Channel.—The excavation of the Nara Cut by Dragline Excavators was started in October 1927 and considerable progress has been made. A little less than a quarter of the total work was completed up to March 1929.

Containing and Flood Protective Banks.—Long lengths of these have been completed in the Nara Supply and the Puran Dhoro Divisions. The remaining portions will be completed in 1929-30.

Khipro Canal.—The main canal and branches have been completed. Distributaries and minors are in progress and will be completed in 1929-30.

Thar Canal.—The distributaries *ex* the Thar Canal will be completed shortly. The main canal has not yet been started.

Mithrao Canal.—The project for remodelling the main canal is completed. Work will be in full swing in 1929-30. The branches have been completed and distributaries are in progress.

Jamrao Canal.—The work on this canal and its branches had not been started up to March 1928. The Shaho Branch and the distributaries for the Sangro and Mirwah tract are being carried out in 1929-30.

Right Bank Canals.

North Western Canal (including branches).

(*D*) *Regulators.*—Out of 22 regulators to be built a beginning was made on 2 in 1927-28. During 1928-29 work was in progress on 11 of which 2 were nearing completion.

(*G*) *Bridges.*—Out of 29 bridges, including one plain fall, 12 were completed during the year 1928-29 and 11 more were under construction.

(*L*) *Earthwork.*—Earthwork is being carried out both by machines and hand labour. The quantities completed up to 1928-29 are as follows :—

Canal	Total quantity to be done	Quantity completed up to March 1929			Remarks
		By machine	By hand	Total	
	Lakhs Cft.	Lakhs Cft.	Lakhs Cft.	Lakhs Cft.	
North Western Canal ..	1,976	1,400	250	1,650	
Warah Branch	1,028	952	14	966	
Ratodero Branch	145	71	15	86	
Shahdadkot Branch	222	95	....	95	
Khirtar Branch	1,054	287	243	530	
Rice Canal	6,693	2,409	1,156	3,565	
Dadu Canal	2,170	799	1,143	1,942	
Johi Branch	975	390	6	396	

It will be seen that the North Western Canal and Warah Branch are nearly completed.

In the case of the Khirtar Branch the soil met with in the alignment is very hard and has to be loosened by blasting.

Rice Canal.

(*D*) *Regulators.*—All the five groups of regulators and the two falls on the main canal were designed and estimates for them prepared. Construction of one regulator and one fall was put in hand.

(*G*) *Bridges.*—Out of the 10 bridges proposed over the main canal, work was started on 9. The 10th is the railway bridge and preliminary arrangements for its construction were made.

(*L*) *Earthwork.*—Earthwork is being carried out both by machines and by hand. The quantities completed are shown in the statement given above.

Distributaries.—There is a length of 55 miles of new distributaries to be excavated, out of which 5 miles have been put in hand.

Dadu Canal.

(*D*) *Regulators.*—There are no regulators to be constructed on the first 22 miles of this canal which are in charge of the Superintending Engineer, North Western Circle.

On the length of the Canal in the Western Circle there are 10 groups of regulators. Seven of these, and 3 groups on the Johi Branch were designed and estimates made for them. One group at the tail of the main canal was completed while good progress was made on the group at the tail of the Johi Branch.

(*G*) *Bridges.*—In the North Western Circle 3 road bridges and 2 railway bridges are to be constructed on the Dadu Canal in its first 22 miles. Out of these 1 road bridge and 2 railway bridges were in progress.

In the Western Circle 21 bridges are proposed across the Dadu Canal. 15 of these and 5 of the six bridges to be constructed on the Johi Branch were designed and estimates made for them. Work was actually commenced on eleven bridges.

(*L Earthwork.*—Substantial progress has been made on the portion of the Dadu Canal in the North Western Circle. From mile 4 to 16 the work consists of widening the existing Sukkur Canal which is proposed to be taken up during 1931-32, *viz.*, the year before the new Canals commence to flow.

In the Western Circle the work has been and is still being carried out both by machines and by manual labour. The quantities excavated have been shown above. It will be seen that the Dadu Canal in this Circle is nearly completed.

Distributaries.—There are 3 minors *ex*-Dadu Canal in the North Western Circle, but no work has been done on these beyond preliminary surveys and land acquisition. In the Western Circle there is a total length of 458 miles of distributaries and minors proposed *ex* this canal, out of which work was taken up on 264 miles.

Manchar Drainage Scheme:

Work of a preliminary nature in connection with the Manchar Drainage Scheme has been practically completed. Preliminary investigations for the Flood Protective Bund Scheme were taken up and good progress made. Most of the land required for the Manchar Drain and the containing bank was acquired.

The designs for regulators over the Manchar Drain were taken in hand. A railway bridge over the Manchar Drain which is necessary on the Ruk-Kotri Section of the North Western Railway near Sehwan is to be designed and constructed by the Railway authorities.

Earthwork.—Excavation of the New Cut (through the Sehwan hills) for the Manchar Drain, the New Cut *ex* the Suknai, clearance of the Shol Nai and the bunding of the Chhar Nai was started and a total quantity of 176 lakhs of cft. completed by manual labour against a total estimated quantity of 382 lakhs cft. Excavation was started after the abkalani of 1928.

Concrete work was completed to the extent of 81,616 cft. against a total estimated quantity of 151,000 cft. in connection with the groyne proposed to be constructed at the mouth of the Gaj Nai for diverting the hill torrents. Construction of a sluice in the groyne for the head of the Rajwah *ex* the Gaj Nai was also commenced.

III. Progress of Work in 1929-30.

Barrage and Head Regulators.

250. *Barrage and Regulators.*—In addition to the construction of the underwater portions and piers of the 27 Barrage spans (13 on the Right and 14 on the Left Bank) the superstructure of the Head Regulators on the Left Bank will be completed.

Reinforced concrete arches of the Barrage will be completed on the Left Bank during 1929-30 as under :—

(*a*) Gate bridge arches of 7 scouring sluice spans, the land span and 9 ordinary river spans.

(*b*) Road bridge arches of 9 river spans.

Similarly reinforced concrete arches will be completed on the Right Bank for the following :—

(*a*) Road bridge arches over 5 scouring sluice spans.

(*b*) Gate bridge arches over five scouring sluice spans, the land spans and nine ordinary river spans.

The filling of spandrel masonry on all completed Barrage arches will also be carried out. Materials for the gates of 12 scouring sluices will be despatched from England and preliminary arrangements made for starting gate erection.

Guide Banks.—The remaining portion of the downstream guide banks near the Barrage will be completed.

Cofferdam.—The Cofferdam for the 27 spans was completed by November 1929 and work commenced in it soon after.

Rohri Canal.

Land.—The work of acquisition of land for water courses will be commenced during the year.

Regulators.—The construction of the following regulators will be nearing completion during the year :—

(1) Naulakhi regulator over Rohri Canal at R. D. 205055.
(2) Mehrabpur regulator over Rohri Canal at R. D. 264262.
(3) Group of regulators at Kandiaro.
(4) Head regulators on Escape No. I, Sehra Branch D. I. R. *ex*-Main Canal, Kandiaro Minor and Nasrat Branch.
(5) Five groups of regulators over main canal at R. D. 424127 ; 495861 ; 578521 ; 618132 ; 647182 and 2 on Dad Branch.
(6) Groups of regulators at Oderolal, Kumb Lima, Bakar nizamani.
(7) Cross regulators on Hyderabad Branch.
(8) Cross regulators on Nasir Branch.

Bridges.—Thirty-two steel bridges are expected to be completed during the year and a few more will be in progress.

Earthwork.—This will be pushed on vigorously. It is expected that the programmed quantities on each channel for this year (1929-30) will be completed.

EASTERN NARA SYSTEM, 1929-30.

Cuts No. 11 and 13 in the Nara River will be completed.

The following works will be in progress :—

(*i*) Construction of containing banks along Nara R. D. 80-180.
(*ii*) Various works in connection with the remodelling of the Mithrao, the Jamrao and the Thar Canals.
(*iii*) Distributaries and minors *ex*-Khipro Canal and Samarjo Branch (these will be nearing completion).
(*iv*) Flood Diversion Banks which are expected to be completed.
(*v*) Cuts 8-A and 12 in the Nara River.
(*vi*) Excavation of Shahu Branch *ex*-Jamrao Canal, and its minors.
(*vii*) Regulators and bridges over the Eastern Nara, the Khipro Canal, the Shahu Branch and the Thar Canal.

RIGHT BANK CANALS.

Work on regulators, bridges and earthwork will be in progress on each Canal as follows :—

North Western Perennial Canal and Branches.

Nine regulators and 2 bridges will be in progress, and about 298 lakhs cubic feet earthwork will be done.

Rice Canal.

The group of regulators near Larkana and Fall at Naundero will be completed. Three other groups will be taken up. Steel bridges will be completed and railway bridges will be in progress. Excavation of the main canal and the new cuts to the heads of the Ghar and Mehar Branches will be continued.

Dadu Canal.

The groups of regulators at the tail of the main canal and at the tail of the Johi Branch will be completed. All the remaining groups (9 along main canal and 4 on Johi Branch) will be under construction, out of which 3 groups will be completed.

Six more bridges will be completed. Earthwork is practically completed.

MANCHAR DRAINAGE SCHEME.

The project for the Flood Protective Bund and the Main Nara Valley Drain will be finally completed and submitted to the Chief Engineer.

The Regulator for the Manchar Drain where it passes through the Manchar containing bank will be designed and an estimate for it prepared.

The designs for the 2 regulators for the Aral Wah will be completed.

The design for the railway bridge over the Manchar Drain will also be completed.

Earthwork.—All works in connection with the diversion of the Gaj Nai will be completed.

Excavation of the new cut for the Manchar Drain (through the Sehwan hills) will be continued and work on the Manchar containing bank will be started.

IV. Work Proposed for 1930-31.

Barrage and Head Regulators.

251. The detailed items of works to be carried out in 1930-31 are shown in Appendix D.

In the working season of 1930-31 a large cofferdam will be made on each bank of the river for the construction of the Divide Walls and for the pitching of the approach channel. After the under water work of the Divide Walls is finished all under water work of the Barrage and Canals Head Regulators at Sukkur will be completed.

Thereafter only the completion of the Barrage Superstructure and the erection and placing in position of the Barrage and Regulator gates will remain. This work will be completed by about February 1932, so that the whole structure will be ready for operation not later than May 1932.

Rohri Canal.

Most of the regulators will be completed and the remaining will be in progress.

All bridges over the main canals and the branches are expected to be completed in 1930-31.

Earthwork on the main canal will be very near completion. Only gaps will remain.

The excavation of the Khairpur Feeder in the Barrage zone will be started.

The Naulakhi, the Hala and the Hyderabad Branches are expected to be completed, while the Nasir Branch will be completed in 1931-32.

Eastern Nara System.

Supply Channel.—The excavation of the Nara Cut and the widening of the existing Nara Supply Channel from mile 4 to 12 will be continued by Dragline excavators.

The containing and Flood Diversion Banks.—The construction of banks along the Nara between mile 12 and the head of the Thar Canal will be completed in 1929-30 except some portions between chainage 80-180 and between the cuts which will be completed in 1930-31.

Some kaira sluices will be constructed.

Cuts.—Cuts Nos. 12 and 8-A will both be completed by the end of 1930-31.

Eighteen regulators and 8 bridges on Khipro Canal will be completed. Construction of watercourses will be pushed on.

Thar Canal.—Earthwork will be pushed on rapidly and 9 regulators and 7 bridges will be completed and work on watercourses will be in full swing.

Mithrao Canal.—Excavation of distributaries *ex* the Mithrao Canal, and the Nabisar, and the Naokot branches, which is in progress, will be completed. Remodelling of the Mithrao Canal and the construction of bridges and regulators along the Mithrao Canal, the Nabisar and the Naokot branches and their distributaries will be in full swing.

Jamrao Canal.—Earthwork of Shahu branch and distributaries as well as Sangro and Mirwah distributaries will be in progress.

Regulators and bridges will also be under construction.

Right Bank Canals.

Considerable progress is expected to be made in the work of regulators and bridges.

Earthwork of the following canals will be completely finished :—

The North Western Canal,
the Shahdadkot Branch,
the Ratodero Branch, and
the Warah Branch.

Earthwork on the Rice Canal will be in progress and the new cut at the head of the Ghar Branch will be completed. Thirty-one minor branches *ex* the Dadu Canal will be completed and 19 will be in progress.

Work on the distributaries will be in progress.

Alignment of watercourses and construction of modules will be started.

MANCHAR DRAINAGE SCHEME.

Observations in connection with the discharges of the various Nais will be continued.

Work on the regulator over the Manchar Drain, and on the 2 Aral Manchar Regulators will be started.

The Railway bridge over the Manchar Drain will also be started.

The excavation of the new cut and the construction of the Manchar containing bank will be continued.

The work of improvements to the Dadeji Dhoro will be started.

V. ACCOUNTS.

Receipts.

252. The scheme is classed under the head "55—Construction of Irrigation Works." This is an expenditure head and there is as yet no regular revenue to be budgetted for. Certain miscellaneous receipts are, however, realized from the following sources and they are classified as "Receipts on capital account" :—

(1) Sale of tender forms.
(2) Sale of trees, grass, etc.
(3) Sale of unserviceable stores.

In the current year (1929-30) such receipts will probably amount to Rs. 30,000 and during 1930-31 they are estimated at the same figure.

The Revenue Officer, Lloyd Barrage and Canals Construction, expects to realise from sales of land about Rs. 3·50 lakhs in 1929-30 and Rs. 10·20 lakhs in 1930-31.

Expenditure.

The expenditure includes the outlay on works (including the cost of land and the establishment charged to works), salaries of officers and regular establishment, outlay on ordinary and special tools and plant, outlay on the reserve stock, cost of spare parts of dragline excavators and the expenditure on the quarries. The expenditure head includes also the cost of rectangulation and interest charges.

Figures of expenditure.

	Actuals, 1928-29	Budget Estimate, 1929-30	Revised Estimate, 1929-30	Budget Estimate, 1930-31
		(In thousands of rupees)		
(1) Figures excluding interest charges ..	2,39,33	2,72,99	2,51,22	3,19,05
(2) Interest charges .. Met from capital ..	37,91	39,84	40,69	70,23
Met from excess balance in the Famine Relief Fund ..	..	11,79	21,79	..
Met from ordinary revenues ..	10,00	10,00	..	10,00
Met by debit to 14-Interest ..	10	10	10	10
	2,87,34	3,34,72	3,13,80	3,99,38

253. Taking the figures exclusive of interest charges, the decrease of 21,77 in the revised estimate as compared with the budget estimate for 1929-30 is due to savings of 17,66 and 4,99 on "Works" and "Suspense", respectively, partly counterbalanced by increases of 77 and 11 under Establishment and Pensionary charges, respectively. The reasons for these decreases and increases are explained below :—

Works.—The saving of 17,66 under this minor head is made up of (*a*) 3,21 on the grant for English stores surrendered by the High Commissioner for India and (*b*) 14,45 on the grant for Indian expenditure which is wholly due to hindrance to the progress of works caused by the exceptionally heavy rains and floods of 1929. Moreover, there has been a very severe outbreak of malaria causing scarcity of labour and slowing down of progress on works.

Suspense.—The saving of 4,99 under this minor head is due to credits (by debits to the works concerned) on account of increase in the issues from stock.

Establishment.—The increase of 77 is due to additional establishment having been sanctioned during the course of the year to cope with the very heavy programme of construction work, mainly in the Rohri Canal Circle, necessitated by the fact that endeavours have to be made to complete as much of the canal systems as possible by June 1932, the month in which it is hoped to start irrigation under Barrage conditions.

Pensionary charges.—Pensionary charges are calculated at the rate of 14 per cent. on the provision for establishment. As there is an increase of 77 under Establishment there is consequently an increase of 11 under "Pensionary charges" also.

The increase of 46·06 lakhs in the budget estimate for 1930-31 as compared with the budget estimate for the current year is due to the fact that it is proposed still more to accelerate the progress of works in all directions so that the bulk of the construction may be completed and irrigation started by the proposed date (1932).

Further it is likely that some liabilities of 1929-30 may be carried over to 1930-31.

The Barrage works at Sukkur have stood the record flood of 1929 and considerable experience has by now been obtained on working in the cofferdams so the work on the actual Barrage should proceed according to programme. The progress on bridges and regulators on some canals has not been rapid, but instructions have been issued to the effect that vigorous efforts must be made towards accelerating the progress on them.

The Central Designs Division has almost completed the designs of the bridges and regulators required on the main canals and branches. The gates for the regulators and the materials for the bridges are arriving. Hence for these reasons the progress in 1930-31 will be more rapid.

254. The amount of the budget estimate for 1930-31 is made up as under :—

	(Rs. in thousands)
I—Works	2,84,88
Less credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and his establishment by debit to "5—Land Revenue" ..	—20
	2,84,68
II—Establishment	34,95
Pensionary charges	4,89
III—Tools and Plant	99
IV—Suspense	—6,46
	3,19,05

The provision for works is sub-divided into the following sub-heads. The figures for each Circle and Division under these heads are given in Appendix C.

	(Rs. in thousands)
A—Preliminary Expenses	32
B—Land	71
C—Works	60,58
D—Regulators	14,54
E—Falls	1,91
F—Cross Drainage Works	2,23
G—Bridges	6,86
H—Escapes	2,72
K—Buildings	3,97
L—Earthwork	63,11
M—Plantations	1,08
O—Miscellaneous	1,17
P—Maintenance	3,73
Minor Branches	1,23
Distributaries	57,31
Watercourses	32,93
Drainage and Protective Works	5,43
Special Tools and Plant	19,74
	2,79,57
Rectangulation and subrectangulation	2,00
Revenue Officer's Work-charged Establishment	3,31
	2,84,88
Deduct credit on account of adjustment of cost of settlement work to be done by the Assistant Revenue Officer and his establishment	—20
Net total for I—Works ..	2,84,68

A—Preliminary Expenses and B—Land.—The provision under these heads is small and no particular remarks on them seem necessary.

C—Works.—This includes provision for all work to be done on the Barrage and the Head Regulators of the 7 main canals, which has already been explained in section IV above. It also includes provision for sluices in the Flood Diversion Banks along the Nara in the Puran Dhoro Division.

D—Regulators and G—Bridges.—The provision shown under these heads excludes the head regulators of the main canals which are included in C—Works above. As stated elsewhere the designs and estimates of the regulators and bridges on the main canals and branches are almost complete and materials for construction are arriving; the progress on these items will therefore be uninterrupted and the provision made will all be spent.

L—Earthwork.—This head provides only for the running expenses and maintenance of the dragline excavators which are in operation (including the spare parts to be used) and for the earthwork to be done by manual labour. No more dragline machines are to be purchased hereafter.

Special Tools and Plant.—The details of the plant and machinery are given in a separate statement which is printed immediately after Appendix E to this note. They include steel sheet piling, gates for the Barrage and Head Regulators, and the radial gates for various small regulators.

The major portion of the provision for distributaries will be spent on the excavation and the construction of culverts.

Establishment.—There is a small increase of Rs. 18,000 in the next year's estimate as compared with the current year's budget. It is due partly to increased provision having been made for leave, deputation salaries, etc., payable in England, as more officers are expected to be on leave during the next year, and partly to certain additional items having been provided. Details of establishment are given in Appendix E.

The Right Bank Hospital at Sukkur is the main hospital of the Lloyd Barrage and Canals Construction Scheme, equipped with a clinical laboratory for the examination of blood, sputum, pus, urine, etc., and Dr. K. G. Java has remained in charge of it since 15th January 1927, when he was first appointed to the Scheme. In addition to his usual duties as a House Surgeon, he is in charge of a big stock of drugs, instruments, dead-stock articles, etc., for which he is personally responsible, and also of the clinical laboratory. The Subordinate Medical Service Officers who are in sub-charge of any of the hospitals at Karachi, Hyderabad, Mirpurkhas, Larkana, Sukkur and Jacobabad, are in receipt of an allowance of Rs. 25 per mensem. This allowance is granted to such officers in consideration of their holding, in addition to their usual duties, the charge of a fairly big stock of drugs, instruments, dead-stock articles, etc., for which they are solely responsible. Further, the Subordinate Medical Service Officer in charge of the clinical laboratory at Karachi receives a special pay of Rs. 15—1—25. The clinical laboratory of the Right Bank Hospital is on a similar footing and Dr. Java has remained in continuous charge of it from its inception. In these circumstances, it is proposed to grant a sub-charge allowance of Rs. 25 per mensem to Dr. Java with effect from the 1st April 1930.

For the prosecution of the Barrage project it has been decided that an advisory committee of 12 non-official gentlemen, representing both Sind and the Presidency, should be formed. They will be required to meet from time to time and to submit to Government through the official standing committee in Sind their views regarding any modification of programme or policy which they consider advisable or necessary. Provision of Rs. 3,000 for travelling allowance for members of this advisory committee and for contingent expenditure on secretarial duties, if any, has accordingly been made in the next year's budget.

Ordinary Tools and Plant.—The provision under this head does not call for any remarks. It is for ordinary articles required for general purposes.

Suspense.—Under this head is included the provision for the net expenditure on account of the reserve of stock, and for those spares for Dragline Excavators which will still be on hand and unused at the end of the year.

APPENDIX A.

LLOYD BARRAGE AND CANALS CONSTRUCTION.

General Abstract of Budget Estimate for 1930-31.

Circle	Actual, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
1	2	3	4	5
I—WORKS.	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage Circle.				
Works in progress	68,79,120	62,55,000	64,67,000	78,01,900
Works not commenced		72,000		39,400
Total, Lloyd Barrage Circle ..	68,79,120	63,27,000	64,67,000	78,41,300
North-Western Circle.				
Works in progress	19,36,369	16,35,200	19,67,300	16,62,500
Works not commenced		6,14,800	5,67,700	14,91,400
Total, North-Western Circle ..	19,36,369	22,50,000	25,35,000	31,53,900
Eastern Nara Circle.				
Works in progress	24,50,786	16,33,700	33,45,000	20,21,772
Works not commenced		14,33,500		27,90,928
Total, Eastern Nara Circle ..	24,50,786	30,67,200	33,45,000	48,12,700
Rohri Canal Circle.				
Works in progress	50,75,610	49,09,800	56,77,000	50,99,600
Works not commenced		19,17,900		35,23,600
Total, Rohri Canal Circle ..	50,75,610	68,27,700	56,77,000	86,23,200
Western Circle.				
Works in progress	25,74,966	30,67,000	30,25,000	21,07,100
Works not commenced		8,44,500		14,18,500
Total, Western Circle ..	25,74,966	39,11,500	30,25,000	35,25,600
Central Designs Division.				
Works in progress	33,186	9,600	20,000	....
Works not commenced				
Total, Central Designs Division ..	33,186	9,600	20,000	....
Draglines Division.				
Works in progress	10,320	— 5,000	— 65,000	....
Works not commenced				
Total, Draglines Division ..	10,320	— 5,000	— 65,000	....
Add—For rectangulation, sub-rectangulation and levelling, etc., to be carried out by the Government of India Survey Department and Revenue Surveyor—				
Works in progress	(a)	4,16,000	4,16,000	2,00,000
Works not commenced				
Add—For Revenue Officer's establishment charged to works excluding that employed on sub-rectangulation ..	....	2,91,000	2,30,000	3,31,300*
Deduct—on account of adjustment since made by journal entries ..	—20,000	....	....	.....
Deduct—Saving on English stores recently reported by the High Commissioner for India	....	....	—3,30,000	....
Add—For loss by exchange on English stores	....	....	9,000	....
Total, I-Works ..	1,89,40,357	2,30,95,000	2,13,29,000	2,84,88,000

(a) Included in the expenditure in various divisions.

*N.B.—Rs. 3,31,300 on account of Revenue Officer's establishment include Rs. 33,330 on account of non-voted expenditure.

APPENDIX A—*contd.*

Circle	Actual, 1928-29	Budget estimate, 1929-30	Revised estimate, 1929-30	Budget estimate, 1930-31
1	2	3	4	5
Deduct—Credit on account of the adjustment of half the cost of the Assistant Revenue Officer, L. B. & C. C., and his establishment by debit to '5-Land Revenue'	....	—40,000	—40,000	—20,000
Net Total, I—Works ..	1,89,40,357	2,30,55,000	2,12,89,000	2,84,68,000
II—ESTABLISHMENT	33,02,271	34,77,000	35,54,000	34,95,000
PENSIONARY CHARGES ..	4,62,318	4,87,000	4,98,000	4,89,000
III—TOOLS AND PLANT.				
Lloyd Barrage Circle	96,065	1,36,400	1,37,000	39,000
North-Western Circle	7,115	9,000	6,700	7,500
Eastern Nara Circle	10,672	11,400	8,500	8,500
Rohri Canal Circle	28,084	19,500	27,000	24,000
Western Circle	11,804	13,000	12,000	13,000
Central Designs Division	639	700	1,400	....
Sind Roads Division	100	....	....	....
Research Division	....	....	....	6,500
Draglines Division	3,103	5,000	2,400	1,000
Total, Tools and Plant ..	1,57,582	1,95,000	1,95,000	99,500
IV—SUSPENSE	11,91,984	85,000	—4,14,000	—6,46,500
Less—Receipts on Capital account ..	—1,21,503	....	....	....
Total ..	2,39,33,009	2,72,99,000	2,51,22,000	3,19,05,000
Add—Interest Charges—				
To be met from Capital	37,91,123	39,84,000	40,69,000	70,23,000
To be met from the excess balance in the Famine Fund	....	11,79,000	21,79,000	....
To be met from ordinary revenues ..	10,00,000	10,00,000	....	10,00,000
To be transferred to "14-Interest" ..	10,139	10,000	10,000	10,000
GRAND TOTAL ..	2,87,34,271	3,34,72,000	3,13,80,000	3,99,38,000

APPENDIX B.

LLOYD BARRAGE AND CANALS CONSTRUCTION.

Abstract of Charges to be incurred in India and in England during 1930-31.

In India or in England	I-Works	II-Establishment	III-Tools and Plant	Pensionary charges	IV-Suspense	Interest charges	Total
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India (*a*) ..	2,66,48,835	33,38,300	99,500	4,89,000	—6,46,500	80,33,000	3,79,62,135
In England at the rate of Rs. 13-1-3 per £ ..	18,19,165*	1,56,700	..	..	....	..	19,75,865
Total ..	2,84,68,000	34,95,000	99,500	4,89,000	—6,46,500	80,33,000	3,99,38,000
(*a*) Provision for Customs duty on imported stores included in the grant for expenditure in India is as shown below :—							
Customs duty ..	3,65,240	....	..	..	....	..	3,65,240

Rs.	
*18,16,765	Stores.
2,400	Being half the sterling overseas pay of the Assistant Revenue Officer which is debitable to Works, the other half being debitable to "5, Land Revenue."
18,19,165	

APPENDIX C

APPENDI

Summary of Budget Estimate for "I—Works" for Lloyd Barra

Circle or Division	A Preliminary Expenses	B Land	C Works	D Regulators	E Falls	F Cross Drainage Works	G Bridges	H Escapes	K Buildings	L Earthwo
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Right Works Division ..	..	1,000	28,54,000	..	..	..	..	..	—6,500	39,40(
2. Left Works Division ..	..	—1,000	29,21,500	..	..	..	..	..	—2,500	..
3. Quarries Division ..	..	..	1,050	..	..	..	..	..	—10,650	..
4. Power Supply Division ..	..	..	—77,500	..	..	..	..	..	..	..
5. Stores Division ..	..	..	8,000	..	..	..	..	..	—3,400	..
6. Communications Division .	..	..	2,68,000	..	..	..	..	..	..	..
Total, Lloyd Barrage Circle ..	..	..	59,75,050	..	..	..	..	..	—23,050	39,40(
7. Western Head Division ..	100	11,000	..	3,900	..	50,000	75,900	..	15,200	2,60,10(
8. Khirtar Head Division ..	..	..	..	55,000	..	30,000	..	..	51,000	3,10,00(
9. Warah Branch Division ..	18,500	1,000	..	39,000	6,000	..	27,000	..	60,000	17,20(
Total, North-Western Circle ..	18,600	12,000	..	97,900	6,000	80,000	1,02,900	..	1,26,200	5,87,30(
10. Puran Dhoro Division ..	546	..	38,000	81,000	..	..	..	17,039	2,683	50,00(
11. Thar Canals Division ..	..	7,000	..	20,000	..	..	..	..	..	1,09,000
12. Mithrao Remodelling Division.	4,700	13,000	..	83,000	..	88,000	47,191	1,00,000	..	3,86,444
13. Nara Supply Division ..	2,000	10,000	45,000	..	..	..	..	..	..	15,75,00(
Total, Eastern Nara Circle ..	7,246	30,000	83,000	1,84,000	..	88,000	47,191	1,17,039	2,683	21,20,44
14. Rohri Canal No. I Division.	..	..	..	1,31,000	..	15,000	16,000	..	15,500	6,80,00(
15. Rohri Canal No. II Division.	..	..	..	1,34,400	43,000	..	23,000	51,000	6,250	1,00,00(
16. Rohri Canal No. III Division.	..	..	..	1,98,850	72,180	..	19,290	43,490	1,500	11,02,000
17. Rohri Canal No. IV Division.	..	1,300	..	81,000	..	..	1,78,700	..	1,49,400	2,55,00(
18. Rohri Canal No. V Division.	..	5,000	..	1,12,680	..	..	43,300	..	80,100	2,74,00(
Total, Rohri Canal Circle ..	..	6,300	..	6,57,930	1,15,180	15,000	2,80,290	94,490	2,52,750	24,11,00(
19. Northern Dadu Canal Division.	..	1,900	..	22,000	..	..	70,000	..	10,000	12,00(
20. Southern Dadu Canal Division.	1,000	1,000	..	57,000	..	40,000	50,000	60,000	15,000	1,05,00(
21. Rice Canals Division ..	300	..	..	1,35,000	70,000	..	36,000	..	6,000	6,06,00(
22. Manchar Drainage Division.	5,000	20,000	..	3,00,000	..	..	1,00,000	..	7,000	4,30,00(
Total, Western Circle ..	6,300	22,900	..	5,14,000	70,000	40,000	2,56,000	60,000	38,000	11,53,00(

C.

and Canals Construction for 1930-31.

M Plantation	O Miscellaneous	P Maintenance	Minor Branches	Distributaries	Watercourses	Drainage and Protective Works	Special Tools and Plant	Losses on Stock	Total	Remarks
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	7,100	58,000	..	..	..	..	9,66,000	..	38,79,600	(a) The gross provision for cost of Special Tools and Plant amounts to Rs. 30,16,880 and after deducting Rs. 12,53,380 on account of credits for depreciation the net expenditure during 1930-31 will be Rs. 17,63,500. Out of the gross provision, Rs. 21,61,050 represent cost of stores to be obtained from abroad and the rest is the expenditure on stores to be obtained in India (*viz.*, Rs. 8,55,830). The amount of Rs. 30,16,880 is debitable to the following sub-heads :—
..	3,000	13,000	..	..	..	..	11,29,600	..	41,63,000	
..	..	..	..	..	..	..	—95,400	..	—1,05,000	
..	..	5,000	..	..	..	..	—51,700	..	—1,24,200	
..	..	..	..	..	..	..	..	300	4,900	
..	..	..	..	..	..	..	—1,85,000	..	83,000	

	Rs.
"C—Works" ..	27,48,000
Special Tools and Plant.	2,68,880
	30,16,880

..	10,100	76,000	..	..	..	..	17,63,500(a)	300	78,41,300	
29,000	10,950	41,750	..	1,99,000	68,000	40,500	..	..	8,05,400	
3,000	11,000	10,700	..	4,99,100	2,00,000	200	..	..	11,70,000	
10,000	9,500	23,000	..	6,22,500	3,12,000	32,800	..	..	11,78,500	
42,000	31,450	75,450	..	13,20,600	5,80,000	73,500	..	..	31,53,900	
7,000	14,328	14,100	..	1,15,859	3,72,340	50,000	..	..	7,62,895	
500	..	2,000	..	48,000	1,40,000	..	..	..	3,26,500	
2,240	6,000	9,650	..	4,12,000	5,29,580	2,89,000	..	..	19,70,805	
6,500	13,000	51,000	..	50,000	..	..	..	..	17,52,500	
16,240	33,328	76,750	..	6,25,859	10,41,920	3,39,000	..	..	48,12,700	
4,000	4,500	53,000	..	3,01,700	2,50,000	1,000	..	..	14,71,700	(b) Debitable to D—Regulators and Stores to be obtained in India.
4,700	2,900	8,600	..	7,88,260	4,26,000	..	80,040	..	16,68,150	
3,300	285	4,990	21,400	3,60,530	2,00,000	10,000	1,21,615	..	21,59,430	
13,600	7,500	10,500	33,775	6,92,375	1,67,550	..	9,300	..	16,00,000	
4,000	7,000	20,000	17,100	8,60,740	3,00,000	..	..	..	17,23,920	
29,600	22,185	97,090	72,275	30,03,605	13,43,550	11,000	2,10,955(b)	..	86,23,200	
10,000	3,000	8,000	..	1,68,100	1,00,000	11,000	..	..	4,16,000	
2,000	6,000	18,000	..	5,22,000	1,98,000	..	..	..	10,75,000	
8,000	10,000	20,500	50,300	90,600	30,000	1,98,000	..	..	11,70,700	
..	500	1,400	..	..	..	..	..	..	3,63,900	
20,000	19,500	47,900	50,300	7,80,700	3,28,000	1,19,000	..	..	35,25,600	

Circle or Division	A Preliminary Expenses	B Land	C Works	D Regulators	E Falls	F Cross Drainage Works	G Bridges	H Escapes	K Buildings	L Earthwo
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23. *Add* for rectangulation, sub-rectangulation and levelling work to be done by Government of India, Survey Department, and the Revenue Officer.	..	..	..	..	..	..	..	..	..	..
24. *Add* for Revenue Officer's Establishment charged to Works excluding that employed on sub-rectangulation work.	..	..	..	..	..	..	..	..	..	..
Total, I—Works ..	32,146	71,200	60,58,050	14,53,830	1,91,180	2,23,000	6,86,381	2,71,529	3,96,583	63,11,14
Deduct on account of adjustment of the cost of settlement work to be done by the Assistant Revenue Officer by debit to "5, Land Revenue."	..	..	..	..	..	..	..	..	..	..
Net Total ..	..	..	..	..	..	..	..	..	..	..

C—*contd.*

M Plantation	O Miscellaneous	P Maintenance	Minor Branches	Distributaries	Watercourses	Drainage and Protective Works	Special Tools and Plant	Losses on Stock	Total	Remarks
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	..	..	..	..	..	2,00,000	
..	..	..	..	..	..	..	..	..	3,31,300	
1,07,840	1,16,563	3,73,190	1,22,575	57,30,764	32,93,470	5,42,500	19,74,455 (c)	300	2,84,88,000	(c) Gross provision .. 32,27,835
										(i) Depreciation deducted and other credits .. —12,53,380
										Net Total .. 19,74,455
										(ii) Chargeable to Special Tools and Plant .. 2,68,880
										Chargeable to D—Regulators 2,10,955
										Chargeable to C—Works .. 27,48,000
										Gross Total .. 32,27,835
										(iii) Stores to be obtained from abroad .. 21,61,050
										Stores to be obtained in India .. 10,45,830
										Customs duty on stores obtained in India .. 20,955
										32,27,835
										Depreciation .. —12,53,380
										19,74,455
..	..	..	..	..	..	..	..	..	2,84,68,000	

Note.—Out of the gross amount of Rs. 32,27,835 for special tools and plant as stated at (c), the provision made for foreign stores comes to Rs. 21,61,050 as shown below :—

—	Lloyd Barrage Circle	Rohri Canal Circle	Eastern Nara Circle	North Western Circle	Western Circle	Total
Expenditure in England	18,16,765	....	....	....	....	18,16,765
Customs Duty	3,44,285	....	....	....	....	3,44,285
Total ..	21,61,050	....	....	....	....	21,61,050

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
		BARRAGE INCLUDING CANAL HEAD REGULATORS		
			Rs.	Rs.
		A—Preliminary.		
Barrage, including Canal Head Regulators, I-Works.	1	Preliminary expenses	5,00,000	13,908
		B—Land.		
	2	Land on Sukkur side	5,00,000	4,81,753
	3	Land on Rohri side	10,00,000	2,42,176
		Total, B-Land ..	15,00,000	7,23,929
		C—Works.		
		(Permanent Works).		
		I—*Main Barrage.*		2,13,41,410
	4	Excavation	3,26,524	....
	5	Driving Piles	83,858	....
	6	Cross Piling	1,58,038	....
	6A	Compensation to Workmen	....	....
	7	Land abutments including foundations	1,04,493	....
	8	Floor under abutments and walls	1,23,809	....
	9	Floor under Right Bank Scouring Sluices	4,33,556	....
	10	Floor under Barrage proper	35,00,482	....
	11	Floor under Left Bank Scouring Sluices	5,72,882	....
	12	Superstructure for end abutments and Wing Walls ..	77,454	....
	13	Do. for Bridge proper	20,41,277	....
	14	Centering	2,60,926	....
	15	Barrage Gates	60,88,333	....
	16	Crane Track	22,074	....
	17	Cranes	23,505	....
	18	Motor Trollies	24,485	....
	19	Lights	39,176	....
		II—*Regulators.*		
		Regulators on the Left Bank. ..	....	39,09,467
		(*i*) *Items common (not provided for separately) to all Regulators on the Left Bank.*		
	20	Excavation	89,117	....
	21	Driving Piles	24,693	....
	22	Cost of Cross Piles	6,311	....
	23	Centering of Arches	13,277	....
		(*ii*) *Khairpur West Canal Head Regulators.*		
	24	Floor	79,903	....
	25	Superstructure	1,28,172	....
	26	Electrical Motors	1,274	....
		(*iii*) *Rohri Canal Head Regulators.*		
	27	Floor	2,89,584	....
	28	Superstructure	5,76,185	....
	29	Electric Motors	6,368	....
		(*iv*) *Khairpur East Head Regulators.*		
	30	Floor	79,903	....
	31	Superstructure	1,28,172	....
	32	Electric Motors	1,274	....
		Carried over ..	....	....

D.

CANALS CONSTRUCTION.

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
1,339	−5,603	....	....	....	1	
....	5,000	1,000	....	1,000	2	
7,05,819	− 1,000	−1,000	....	−1,000	3	
7,05,819	4,000	....	....	....		
48,66,321	54,41,300	....	....	....		
....	....	....	....	....	4	
....	....	....	....	....	5	
....	....	....	....	....	6	
....	....	4,000	....	4,000	6A	
....	....	....	....	....	7	
....	....	....	....	....	8	
....	....	....	....	....	9	
....	....	9,78,000	....	9,78,000	10	
....	....	....	....	....	11	
....	....	....	....	....	12	
....	....	17,27,000	....	17,27,000	13	
....	....	37,000	....	37,000	14	
....	....	15,62,000	....	15,62,000	15	
....	....	....	....	....	16	
....	....	....	....	....	17	
....	....	....	....	....	18	
....	....	....	....	....	19	
21,33,316	2,60,000	....	....	....		
....	....	....	....	....	20	
....	....	....	....	....	21	
....	....	....	....	....	22	
....	....	....	....	....	23	
....	....	8,200	....	8,200	24	
....	....	....	....	....	25	
....	....	....	....	....	26	
....	....	42,600	....	42,600	27	
....	....	....	....	....	28	
....	....	....	....	....	29	
....	....	16,000	....	16,000	30	
....	....	2,100	....	2,100	31	
....	....	....	....	....	32	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Re-capitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
Barrage including Canal Head Regulators, I-Works —*contd.*		Brought forward ..	Rs.	Rs. ....
		(v) Eastern Nara Head Regulator.		
	33	Floor	3,40,769	....
	34	Superstructure	6,87,227	....
	35	Electric Motors	7,645	....
		(vi) Other items on the Left Bank.		
	36	Connecting Walls between the Regulators ..	2,04,874	....
	37	Sloping Wing Wall at end	76,400	....
	38	Left Divide Wall	3,09,840	....
	38A	Regulator Gates, Left Works Division	....	....
		Regulators on the Right Bank.	....	....
		(i) Items common (not provided for separately) to all Regulators on the Right Bank.	....	28,03,438
	39	Excavation	69,190	....
	40	Driving Piles	20,591	....
	41	Cost of Cross Piles	6,302	....
	42	Centering of Arches	9,699	....
	42A	Steel Sheet Piling including stacking	....	....
		(ii) South Eastern Perennial Canal Head Regulators.		
	43	Floor	1,31,200	....
	44	Superstructure	2,38,948	....
	45	Electric Motors	2,545	....
		(iii) Central Rice Canal Head Regulators.		
	46	Floor	2,89,447	....
	47	Superstructure	5,75,574	....
	48	Electric Motors	6,363	....
		(iv) North-Western Perennial Canal Head Regulator.		
	49	Floor	1,56,854	....
	50	Superstructure	2,94,412	....
	51	Electric Motors	3,818	....
		(v) Other items on the Right Bank.		
	52	Connecting Wall between Regulators	2,34,242	....
	53	Sloping Wing Wall at the end	76,388	....
	53A	Regulator Gates	....	....
	54	Right Divide Wall	2,29,724	13,21,343
		III—*Guide Banks.*		
		Guide Bank on the Left Bank.	....	....
	55	Bank work above and below Barrage	62,755	2,19,716
	56	Cutting work above and below Barrage	6,186	46,884
	56A	Lighting Distributors and Lamps on Barrage and Regulators.	....	....
	56B	Power Lines, Transformers, etc., for Barrage and Regulator Gates.	....	....
	57	Pitching work above and below Barrage	60,225	....
	58	Stone chips above and below Barrage	5,620	....
	59	Apron	1,54,682	....
	60	Concrete blocks below Barrage	5,375	....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....	....	
....	....	1,07,100	....	1,07,100	33	
....	....	13,200	....	13,200	34	
....	....	....	....	....	35	
....	....	2,100	....	2,100	36	
....	....	....	....	....	37	
....	....	9,20,000	....	9,20,000	38	
....	....	3,81,700	....	3,81,700	38A	
1,15,421	....	....	....	....		
18,40,287	....	....	....	....		
....	....	....	....	....	39	
....	....	....	....	....	40	
....	....	....	....	....	41	
....	....	....	....	....	42	
7,16,363	....	....	....	....	42A	
....	....	....	....	....	43	
....	....	1,000	....	1,000	44	
....	....	....	....	....	45	
....	....	....	....	....	46	
....	....	1,000	....	1,000	47	
....	....	....	....	....	48	
....	....	....	....	....	49	
....	....	1,000	....	1,000	50	
....	....	....	....	....	51	
....	....	....	....	....	52	
....	....	....	....	....	53	
....	....	2,83,000	....	2,83,000	53A	
35,267	....	8,81,000	....	8,81,000	54	
1,89,193	....	....	....	....		
....	....	....	....	....	55	
....	....	....	....	....	56	
....	....	500	....	500	56A	
....	....	500	....	500	56B	
....	....	....	....	....	57	
48,312	....	....	....	....	58	
....	....	....	....	....	59	
....	....	....	....	....	60	
....	....	....	....	....	....	

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Re-capitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
Barrage including Canal Head Regulators, I-Works—*contd.*		Brought forward ...	Rs.	Rs. ....
		Guide Banks on the Right Bank including Bunder-Wall.	....	2,88,501
	61	Bank work above and below Barrage	46,706	....
	62	Cutting work above and below Barrage	3,585	....
	63	Pitching work above and below Barrage	32,376	....
	64	Stone chips above and below Barrage	2,824	....
	65	Apron do.	78,669	....
	66	Concrete blocks do.	5,605	....
	67	Raising Bunder Wall and Constructing Retaining Wall	39,235	....
		Service Works.		
	68	Railways	6,33,020	5,44,420
	69	Service Roads and Bunds	55,650	36,319
	70	Water Supply	1,30,200	3,25,879
	71	Alignment towers	42,000	9,315
	72	Pile driving and withdrawing	1,99,147	....
	72A	Sanitation	....	76,544
	72B	Lighting Works Yard Area	....	56,000
	72C	Lighting Works and Streets, Maintenance and Repairs	....	1,36,443
	72D	Railways (Running Suspense)	....	....
	73	Wharves	42,420	2,65,485
	74	Cofferdams	50,400	21,42,044
	75	Pumping	17,31,000	6,15,045
	76	Stores Depôt	59,850	614
	77	Carriage of Stores	3,07,650	31,100
	78	Lighting and Fans	1,45,950	834
	79	Telegraph and Telephones	35,511	49,488
	80	Core boxes and Moulds for block yards	} 50,700 {	....
	80A	Block Moulding Yard		30,306
	80B	Constructing 25 Blocks of Workmen's huts on Right Bank.	....	19,360
	80C	Running expenses of Electric Power Plant ..	....	— 95,439
	80D	Running expenses of miscellaneous plant	....	1,54,325
	80E	Running expenses of Railways	....	....
	80F	Distribution system of electric installation ..	....	67,650
	80G	Maintenance and running of Floating Craft ..	....	15,76,085
	81	Miscellaneous Works Right Works Division ..	....	....
		Total, C-Works ...	2,32,64,498	3,59,72,576
		K—Buildings.		
	82	Officers' bungalows (19)	6,20,000	5,92,880
	83	Office buildings	3,00,000	2,66,738
	84	Hospitals, Workshops, Sheds for stores	3,50,000	6,25,207
	85	Quarters for Subordinates, Clerks, Menials, etc. (447)..	9,00,000	8,26,769
	85A	Inspection Bungalow	30,000	29,440
	85B	Providing light and fans in office buildings ..	....	1,940
	86	Repairs to Buildings	....	6,990
	86A	Water Supply	2,00,000	506
	86B	Roads	1,00,000	99,701
		Total, K-Buildings ..	25,00,000	24,50,171
	87	O-Miscellaneous	2,00,000	83,221
	88	P-Maintenance	2,00,000	2,82,592
	89	Unforeseen Items	1,05,67,608	....
	90	Loss on Stock	....	3,606
		Total, I-Works ..	3,87,32,106	3,95,30,003

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
....	....	....	....	....		
58,809	33,000	....	....	....		
76,145	....	....	....	....	61	
....	....	....	....	....	62	
....	....	....	....	....	63	
....	....	....	....	....	64	
....	....	....	....	....	65	
....	....	....	....	....	66	
....	....	....	....	....	67	
4,57,961	1,80,847	35,000	....	35,000	68	
35,909	2,200	—800	....	—800	69	
2,05,218	36,000	49,000	....	49,000	70	
8,936	....	....	....	....	71	
....	....	....	....	....	72	
68,240	47,750	50,850	....	50,850	72A	
42,952	15,000	13,000	....	13,000	72B	
91,477	50,000	50,000	....	50,000	72C	
—1,12,756	....	....	....	....	72D	
2,52,919	....	13,000	....	13,000	73	
16,56,372	9,17,000	11,09,000	....	11,09,000	74	
3,83,193	2,33,000	2,92,000	....	2,92,000	75	
....	....	....	....	....	76	
—23,701	8,700	8,000	....	8,000	77	
....	....	....	....	....	78	
43,938	16,500	14,500	....	14,500	79	
....	....	....	....	....	80	
34,433	....	....	....	....	80A	
....	....	....	....	....	80B	
—18,469	—88,000	—1,41,500	....	—1,41,500	80C	
30,496	—700	....	....	....	80D	
....	....	....	....	....	80E	
52,175	—52,175	....	....	....	80F	
3,88,308	2,15,331	2,62,000	....	2,62,000	80G	
3,27,103	....	....	....	....	81	
1,40,04,138	73,15,753	87,23,050	....	*87,23,050		*(1) Includes Rs. 27,48,000 for cost of Barrage and Regulator Gates including erection and steel sheet piling included under VI—Special Tools and Plant in Appendix "C." (2) Includes Rs. 9,000 as provision under Workmen's Compensation Act.
5,76,263	1,000	....	....	....	82	
2,73,552	1,580	1,268	....	1,268	83	
4,51,942	1,87,496	—12,318	....	—12,318	84	
8,42,196	8,940	—2,500	....	—2,500	85	
27,748	....	....	....	....	85A	
....	....	....	....	....	85B	
1,18,843	....	....	....	....	86	
—2,450	—430	—9,500	....	—9,500	86A	
1,11,016	....	....	....	....	86B	
23,99,110	1,98,496	—23,050	....	—23,050		
79,538	8,000	10,100	....	10,100	87	
2,69,113	82,200	76,000	....	76,000	88	
....	....	....	....	....	89	
21,547	300	300	....	300	90	
1,74,80,604	76,03,146	87,86,400	....	87,86,400		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Re-capitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Barrage, including Canal Head Regulators, I—Works—*concld.*		Brought forward ..	....	....
		Special Tools and Plant.		
	91	Railways	27,00,000	27,12,000
	92	Fleet	48,50,000	45,03,600
	93	Cranes	8,70,000	6,59,000
	94	Pumping Plant for Cofferdams	3,25,000	2,00,320
	95	Pile drivers	12,40,000	11,71,627
	96	Stone Crushers and Concrete Mixers	1,36,000	1,43,000
	97	Moulds for blocks	2,50,000	30,103
	98	Air Compressors and Pneumatic tools	1,25,000	67,000
	99	Diving Gear and Apparatus	78,000	26,000
	100	Workshops	2,47,000	1,57,000
	101	Water Supply Plant	2,64,000	1,70,000
	102	Motor Mills	2,36,000	1,70,971
	103	Electric Power Plant and transmission lines ..	20,00,000	15,53,000
	104	Steel Sheet Piling	21,10,000	12,95,000
	105	Arch centres and supports	6,00,000	....
	106	Scientific Instruments	....	....
	107	Disintegrators	19,000	....
	108	Miscellaneous Tools and Plant	7,50,000	4,00,000
	109	Quarry Plant	12,00,000	5,00,000
	110	Stone Dressing Plant	8,00,000	4,55,000
	111	Block Yard Plant	2,00,000	1,58,000
	112	Repairs	....	12,50,000
	113	Customs	....	6,02,708
	114	Contingencies	....	96,500
	115	Miscellaneous items, *i.e.*, unallocated items ..	....	....
		Total, VI—Special Tools and Plant ..	,90,00,000	1,63,20,829
		Deduct—Depreciation charges included in rates ..	....	....
		Deduct—Anticipated credits from stores and draglines.	....	....
		Net Total, VI—Special Tools and Plant ..	1,90,00,000	1,63,20,829
		Add—On account of certain adjustments since made by journal entries.	....	....
		Total, I—Works ..	5,77,32,106	5,58,50,832

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
24,15,057	—46,760	—2,25,055	....	—2,25,055	91	
35,89,290	—2,24,000	—3,11,000	....	—3,11,000	92	
5,37,846	—20,200	—59,800	....	—59,800	93	
1,83,225	—21,900	—30,200	....	—30,200	94	
8,91,828	—69,100	—1,42,800	....	—1,42,800	95	
1,06,595	—18,869	—7,300	....	—7,300	96	
—7,024	—30,000	....	....	....	97	
48,713	—1,143	—14,615	....	—14,615	98	
1,222	—2,400	—7,200	....	—7,200	99	
1,71,391	—48,065	—26,997	....	—26,997	100	
1,23,036	—15,635	—8,504	....	—8,504	101	
1,46,480	—22,660	—30,000	....	—30,000	102	
12,75,571	—54,102	—82,900	....	—82,900	103	
20,37,827	—4,59,600	30,600	....	30,600	104	
....	....	....	....	....	105	
....	....	....	....	....	106	
....	....	....	....	....	107	
3,32,443	1,32,634	—13,337	....	—13,337	108	
3,76,705	—20,246	—57,772	....	—57,772	109	
2,56,396	—42,298	....	....	....	110	
1,56,491	....	....	....	....	111	
3,26,937	—36,952	2,380	....	2,380	112	
7,68,715	650	....	....	....	113	
276	....	....	....	....	114	
....	....	....	....	....	115	
1,37,39,020	—10,00,646	—9,84,500	....	—9,84,500		
....	....	....	....	....		
....	—2,52,500	....	....	....		
1,37,39,020	—12,53,146	—9,84,500(*b*)	....	—9,84,500		
2,41,643	....	....	....	....		
3,14,61,267	63,50,000	78,01,900	....	78,01,900		

(*b*) In Appendix C the total provision for special tools and plant is Rs. 17,63,500. This differs from the figures in column 9 herein because the plant, etc., chargeable to C—Works is also included. The latter amounts to Rs. 27,48,000. The net provision of Rs.—9,84,500 shown in column 9 herein is arrived at as under :—

	Rs.
Total provision for special tools and plant ..	30,16,880
Deduct—Amount chargeable to C—Works ..	— 27,48,000
Special tools and plant ..	2,68,880
Credit for depreciation charges, etc. ..	— 12,53,380
	— 9,84,500

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the first Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Rohri Canal and Khairpur State Canals, I—Works.		Brought forward	.. ....	....
		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS:		
		Rohri Canal (Main Line):		
	1	A—Preliminary Expenses	4,75,000	75,972
	2	B—Land	6,00,000	8,37,013
	3	D—Regulators (7 Nos.)	8,47,700	8,84,774
	4	E—Falls (3 Nos.)	5,17,700	2,01,372
	5	F—Cross Drainage Works	75,000	....
	6	G—Bridges (15 Nos.)	13,14,825	5,97,841
	7	H—Escapes	7,49,689	9,54,116
	8	K—Buildings	15,13,300	9,47,753
		Details.		
		(*a*) Office Buildings	Final details not yet decided.	2,13,771
		(*b*) Officers' Bungalows		1,61,350
		(*c*) Inspection Bungalows and Rest Houses ..		5,14,185
		(*d*) Subordinates' quarters		4,265
		(*e*) Other Buildings		54,182
	9	L—Earthwork	1,06,58,189	1,09,74,340
	10	M—Plantation	1,49,268	18,109
	11	O—Miscellaneous	1,50,000	59,658
	12	P—Maintenance	3,42,284	69,985
	13	Minor Branches	13,28,732	13,79,878
	14	Distributaries	32,58,488	27,07,124
	15	Aligning and Excavating Watercourses	23,37,012	3,277
	16	Drainage and Protective Works	21,70,219	7,404
		Total ..	2,64,87,406	1,97,18,616
		Deduct—Recoveries from Zamindars and Colonists ..	—23,37,012	....
		Net Total, Rohri Canal Main Line ..	2,41,50,394	1,97,18,616
		Naulakhi Branch.		
	17	A—Preliminary Expenses	....	6,953
	18	B—Land	....	7,106
	19	D—Regulators	....	22,867
	20	F—Cross Drainage Works	....	....
	21	G—Bridges	....	20,271
	22	K—Buildings	....	13,349
		Details:		
		(*a*) Inspection Bungalows and Rest Houses ..	....	9,697
		(*b*) Other Buildings	....	3,652
	23	L—Earthwork	....	2,02,264
	24	M—Plantation	....	....
	25	O—Miscellaneous	....	2,566
	26	P—Maintenance	....	722
	27	Distributaries	....	3,20,410
	28	Watercourses	....	1,319
		Total, Naulakhi Branch ..	....	5,97,827
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
69,813	....	....	....	....	1	
7,54,734	1,15,900	1,000	....	1,000	2	
22,872	4,85,500	2,16,350	1,71,900	3,88,250	3	
41,220	1,31,680	72,180	....	72,180	4	
23	....	....	....	....	5	
21,067	5,14,550	43,040	1,72,700	2,15,740	6	
4,48,768	1,48,030	64,250	30,240	94,490	7	
9,09,911	50,320	29,100	1,71,300	2,00,400	8	
1,92,360	9,540	2,000	54,800	56,800		
1,58,280	....	....	....	....		
5,24,050	30,880	22,100	79,800	1,01,900		
4,278	460	....	....	....		
30,943	9,440	5,000	36,700	41,700		
99,70,340	14,30,142	18,88,210	1,56,290	20,44,500	9	
7,712	18,700	7,800	13,800	21,600	10	
92,950	5,150	9,600	4,000	13,600	11	
37,419	46,690	56,190	7,850	64,040	12	
3,23,940	2,57,400	3,85,190	3,15,060	7,00,250	13	
4,36,897	4,10,580	6,10,490	4,53,000	10,63,490	14	
....	1,53,500	61,400	1,86,300	2,47,700	15	
11,334	....	....	11,000	11,000	16	
1,31,49,000	37,68,142	34,44,800	16,93,440	51,38,240		
....	....	....	....	....		
1,31,49,000	37,68,142	34,44,800	16,93,440	51,38,240		
6,026	....	....	....	....	17	
8,515	....	....	....	....	18	
....	14,000	9,000	....	9,000	19	
....	....	....	15,000	15,000	20	
2,823	11,500	6,000	....	6,000	21	
11,052	150	500	....	500	22	
8,834	150	500	....	500		
2,218	....	....	....	....		
35,791	70,000	25,000	....	25,000	23	
....	....	....	500	500	24	
1,538	885	500	....	500	25	
496	922	1,000	....	1,000	26	
1,63,510	97,340	82,900	....	82,900	27	
....	11,500	1,13,000	....	1,13,000	28	
2,29,751	2,06,297	2,37,900	15,500	2,53,400		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work.	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
			Rs.	Rs.
		Brought forward ..	....	....
Rohri Canal and Khairpur State Canals, Works—*contd.*		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS.		
		Mehrabpur Branch.		
	29	A—Preliminary expenses	....	3,347
	30	B—Land	....	6,063
	31	D—Regulators	....	....
	32	G—Bridges	....	9,412
	33	K—Buildings	....	1,229
		Details.		
		(a) Other Buildings	....	1,229
	34	L—Earthwork	....	52,955
	35	O—Miscellaneous	....	1,395
	36	P—Maintenance	....	628
	37	III—Distributaries	....	3,33,338
	38	V—Water courses	....	1,514
		Total, Mehrabpur Branch ..	....	4,09,881
		Nasrat Branch.		
	39	A—Preliminary expenses	3,000	15,522
	40	B—Land	8,000	19,239
	41	D—Regulators (1 No.)	1,30,000	35,673
	42	E—Falls	3,000	....
	43	G—Bridges	87,525	4,483
	44	K—Buildings	1,79,400	87,437
		Details.		
		(A) Office Blocks	Detailed distribution not yet made.	21,000
		(B) Inspection Bungalows and rest houses ..		64,282
		(C) Other Buildings		2,155
	45	L—Earthwork	3,68,209	3,78,272
	46	M—Plantation	7,718	....
	47	O—Miscellaneous	14,000	6,565
	48	P—Maintenance	14,088	3,761
	49	Minor Branches	1,11,667	9,69,629
	50	Distributaries	7,77,761	
	51	Aligning and exeavating water courses	5,74,461	....
	52	Drainage and Protective Works	....	3,896
		Total	22,78,820	15,24,477
		Deduct—Recoveries from Zamindars and Colonists ..	—5,74,461	....
		Net Total, Nasrat Branch	17,04,359	15,24,477
		Sehra Branch.		
	53	A—Preliminary expenses	3,000	3,415
	54	B—Land	9,000	49,720
	55	D—Regulators	50,500	14,291
	56	G—Bridges	26,000	17,251
	57	K—Buildings	81,300	55,982
		Details.		
		(A) Office Buildings	Detailed distribution not yet made.	16,866
		(B) Inspection Bungalows and rest houses ..		39,116
		(C) Other Buildings		....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	.....	....	....	....		
3,320	....	....	....	....	29	
5,067	250	....	....	....	30	
45	3,000	17,000	....	17,000	31	
2,184	3,000	....	....	....	32	
....	1,000	....	....	....	33	
....	1,000	....	....	....		
75,494	25,000	....	....	....	34	
1,005	365	500	....	500	35	
....	628	1,000	....	1,000	36	
1,80,775	78,526	1,07,000	....	1,07,000	37	
....	11,000	99,000	....	99,000	38	
2,67,890	1,22,769	2,24,500	....	2,24,500		
13,717	....	....	....	....	39	
22,029	....	....	....	....	40	
586	96,000	8,000	86,000	94,000	41	
....	....	....	43,000	43,000	42	
719	3,000	9,000	....	9,000	43	
74,219	6,300	....	1,250	1,250	44	
20,517	....	....	....	....		
52,177	....	....	....	....		
1,525	6,300	....	1,250	1,250		
1,27,141	—28,838	44,000	....	44,000	45	
....	1,000	....	1,000	1,000	46	
3,599	100	....	2,000	2,000	47	
2,539	1,500	....	3,300	3,300	48	
4,26,499	3,00,000	1,75,000	4,46,000	6,21,000	49	
....	50,000	....	2,61,000	2,61,000	50 51	
3,083	....	....	....	....	52	
6,74,131	4,29,062	2,36,000	8,43,550	10,79,550		
....	....	....	....	....		
6,74,131	4,29,062	2,36,000	8,43,550	10,79,550		
3,381	....	....	....	....	53	
64,943	5,000	....	24,000	24,000	54	
281	33,900	2,000	....	2,000	55	
6,558	15,000	....	....	....	56	
50,967	2,000	....	5,000	5,000	57	
15,709	....	....	....	....		
35,258	....	....	....	....		
....	2,000	....	5,000	5,000		
	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount sanctioned of detailed working estimate
1	2	3	4	4(a)
		Brought forward ..	Rs.	Rs. ....
		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS—*contd.*		
		Sehra Branch—concld.		
Rohri Canal and Khairpur State Canals, I-Works—*contd.*	58	L—Earthwork	2,11,000	1,19,237
	59	M—Plantation	8,138	....
	60	O—Miscellaneous	9,000	1,313
	61	P—Maintenance	9,444	1,177
	62	Distributaries and Minors	1,95,556	4,33,317
	63	Aligning and excavating water courses	1,99,998	1,199
		Total ..	8,02,936	6,96,902
		Deduct—Recoveries from Zamindars and Colonists ..	—1,99,998	....
		Net Total, Sehra Branch ..	6,02,938	6,96,902
		Dad Branch.		
	64	A—Preliminary expenses	3,000	3,857
	65	B—Land	8,000	19,239
	66	D—Regulators	50,500	24,273
	67	G—Bridges	16,650	9,542
	68	K—Buildings	88,400	1,08,716
		Details.		
		A—Office Buildings	Detailed distribution not yet made.	30,331
		B—Inspection Bungalows and Rest Houses ..		76,958
		C—Other Buildings		1,427
	69	L—Earthwork	1,18,500	95,503
	70	M—Plantation	7,612	290
	71	O—Miscellaneous	8,000	1,477
	72	P—Maintenance	9,255	4,053
	73	Distributaries and Minors	3,30,275	3,62,295
	74	Aligning and excavating watercourses	2,61,207	....
		Total, Dad Branch ..	9,01,399	6,29,245
		Deduct—Recoveries from Zamindars and Colonists ..	—2,61,207	....
		Net Total, Dad Branch ..	6,40,192	6,29,245
		Hala Branch.		
	75	A—Preliminary expenses	3,000	1,633
	76	B—Land	8,000	17,678
	77	D—Regulators	37,000	11,472
	78	G—Bridges	17,900	12,717
	79	K—Buildings	81,200	53,036
		Details.		
		(A) Office Buildings	Detailed distribution not yet made.	7,524
		(B) Inspection Bungalows and Rest Houses ..		44,525
		(C) Other Buildings		987
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
2,14,738	55,000	1,000	....	1,000	58	
30	500	....	500	500	59	
642	700	....	....	....	60	
857	1,000	3,000	....	3,000	61	
2,38,055	67,320	67,000	47,000	1,14,000	62	
....	10,000	....	91,000	91,000	63	
5,80,452	1,90,420	73,000	1,67,500	2,40,500		
....	....	....	....	....		
5,80,452	1,90,420	73,000	1,67,500	2,40,500		
3,863	....	....	....	....	64	
8,566	....	....	....	....	65	
27	19,390	16,300	8,000	24,300	66	
4,545	5,000	....	8,250	8,250	67	
78,109	1,429	....	....	....	68	
24,368	....	....	....	....		
52,619	1,429	....	....	....		
1,122	....	....	....	....		
1,45,411	....	....	....	....	69	
278	....	....	....	....	70	
899	1,000	....	85	85	71	
2,588	1,250	....	1,250	1,250	72	
1,45,598	84,241	....	....	....	73	
....	10,000	....	2,00,000	2,00,000	74	
3,89,884	1,22,310	16,300	2,17,585	2,33,885		
....	....	....	....	....		
3,89,884	1,22,310	16,300	2,17,585	2,33,885		
5,155	....	....	....	....	75	
14,329	....	300	....	300	76	
....	10,000	5,000	....	5,000	77	
....	....	6,000	....	6,000	78	
44,240	9,500	....	....	....	79	
7,075	....	....	....	....		
36,251	9,000	....	....	....		
914	500	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4a
		Brought forward ..	Rs.	Rs. ....
		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS—*contd.*		
		Hala Branch—concld.		
Rohri Canal and Khairpur State Canals, I—Works—*contd.*	80	L—Earthwork	1,47,300	1,00,498
	81	M—Plantation	6,930	....
	82	O—Miscellaneous	5,000	67
	83	P—Maintenance	8,363	1,056
	84	Distributaries and Minors	3,02,720	4,59,680
	85	Aligning and Excavating Watercourses	2,15,847	....
		Total, Hala Branch ..	8,33,260	6,57,837
		Deduct—Recoveries from Zamindars and Colonists ..	—2,15,847	....
		Net Total, Hala Branch ..	6,17,413	6,57,837
		Nasir Branch.		
	86	A—Preliminary expenses	10,000	55,145
	87	B—Land	40,000	1,12,509
	88	D—Regulators	92,300	1,31,501
	89	G—Bridges	1,29,300	62,034
	90	K—Buildings	2,34,100	1,71,861
		Details.		
		(A) Office Buildings	Detailed distribution not yet made.	19,178
		(B) Inspection Bungalows and Rest Houses ..		1,51,442
		(C) Other Buildings		1,241
	91	L—Earthwork	8,63,700	9,48,366
	92	M—Plantation	24,990	1,750
	93	O—Miscellaneous	20,000	5,464
	94	P—Maintenance	31,157	5,015
	95	Distributaries and Minors	7,78,677	4,26,640
	96	Aligning and Excavating Watercourses	6,31,523	....
		Total, Nasir Branch ..	28,55,747	19,20,285
		Deduct—Recoveries from Zamindars and Colonists ..	—6,31,523	....
		Net Total, Nasir Branch ..	22,24,224	19,20,285
		Hyderabad Branch:		
	97	A—Preliminary expenses	3,000	4,977
	98	B—Land	10,000	21,586
	99	D—Regulators	53,000	34,886
	100	G—Bridges	17,175	15,560
	101	K—Buildings	88,400	74,197
		Details.		
		(A) Office Buildings	Detailed distribution not yet made.	10,423
		(B) Inspection Bungalows and Rest Houses ..		61,292
		(C) Other Buildings		2,482
	102	L—Earthwork	1,69,700	1,55,118
	103	M—Plantation	6,169	....
	104	O—Miscellaneous	7,000	4,287
	105	P—Maintenance	7,956	6,087
	106	Distributaries and Minors	2,88,393	3,14,439
	107	Aligning and Excavating Watercourses	2,29,621	....
		Total, Hyderabad Branch ..	8,80,414	6,31,137
		Deduct—Recoveries from Zamindars and Colonists ..	—2,29,621	....
		Net Total, Hyderabad Branch ..	6,50,793	6,31,137
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
22,866	70,000	35,000	....	35,000	80	
....	....	....	3,000	3,000	81	
67	....	500	....	500	82	
967	500	....	500	500	83	
2,32,152	60,000	22,400	87,800	1,10,200	84	
....	....	....	55,000	55,000	85	
3,19,776	1,50,000	69,200	1,46,300	2,15,500		
....	....	....	....	....		
3,19,776	1,50,000	69,200	1,46,300	2,15,500		
17,107	200	....	....	....	86	
43,394	2,000	5,000	....	5,000	87	
219	43,000	43,000	23,000	66,000	88	
21,972	24,700	19,000	10,000	29,000	89	
95,011	37,900	30,000	10,000	40,000	90	
13,085	4,900	....	....	....		
81,926	33,000	30,000	....	30,000		
....	....	....	10,000	10,000		
2,96,324	2,92,500	2,47,500	....	2,47,500	91	
....	1,000	2,000	....	2,000	92	
2,352	500	3,000	....	3,000	93	
2,593	1,500	8,000	....	8,000	94	
1,87,029	1,27,700	3,77,200	22,670	3,99,870	95	
....	2,500	....	....	....	96	
6,66,001	5,33,500	7,34,700	65,670	8,00,370		
....	....	....	....	....		
6,66,001	5,33,500	7,34,700	65,670	8,00,370		
4,431	....	....	....	....	97	
21,625	....	....	....	....	98	
30	17,000	2,700	....	2,700	99	
8,054	3,000	4,300	....	4,300	100	
66,587	1,300	....	5,600	5,600	101	
9,093	....	....	....	....		
57,494	100	....	....	....		
....	1,200	....	5,600	5,600		
1,34,969	10,000	4,000	....	4,000	102	
....	....	1,000	....	1,000	103	
2,689	400	1,000	....	1,000	104	
2,587	1,500	4,000	....	4,000	105	
1,46,627	80,800	35,200	9,800	45,000	106	
....	2,500	....	1,00,000	1,00,000	107	
3,87,599	1,16,500	52,200	1,15,400	1,67,600		
....	....	....	....	....		
3,87,599	1,16,500	52,200	1,15,400	1,67,600		
....	....	..	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4a
		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS—*concld.*	Rs.	Rs.
		Brought forward ..	....	....
		Khairpur Feeder East.		
Rohri Canal and Khairpur State Canals, I—Works—*concld.*	108	A—Preliminary expenses	2,000	1,511
	109	B—Land	60,000	1,04,734
	110	D—Regulators	....	....
	111	G—Bridges	57,600	24,337
	112	L—Earthwork	3,26,600	4,72,835
	113	M—Plantation	2,604	....
	114	O—Miscellaneous	8,400	1,468
	115	P—Maintenance	4,557	....
	116	Distributaries	97,889	....
		Total, Khairpur Feeder East ..	5,59,650	6,04,885
		Khairpur Feeder West.		
	117	A—Preliminary expenses	300	....
	118	B—Land	20,000	....
	119	L—Earthwork	61,259	....
	120	M—Plantation	410	....
	121	O—Miscellaneous	4,000	....
	122	P—Maintenance	375	....
		Total, Khairpur Feeder West ..	86,344	....
	123	Special Tools and Plant	10,73,208	....
	124	Rectangulation	....	....
		Add on account of adjustments since made by journal entries.	....	....
		Total, I—Works, Rohri Canal System and Khairpur Feeders.	3,23,09,515	2,73,91,092

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,566	....	....	....	....	108	
89,389	....	....	....	....	109	
....	....	....	5,000	5,000	110	
....	23,000	.....	....	....	111	
4,10,370	15,000	10,000	....	10,000	112	
.....	....	.....	....	.....	113	
1,137	....	1,000	....	1,000	114	
....	....	.....	1,000	1,000	115	
....	....	.....	41,700	41,700	116	
5,02,462	38,000	11,000	47,700	58,760		
....	....	....	....	....	117	
....	....	....	....	....	118	
....	....	....	39,400	39,400	119	
....	....	....	....	....	120	
....	....	....	....	....	121	
....	....	....	....	....	122	
....	....	....	39,400	39,400		
....	....	....	2,10,955	2,10,955	123	
1,35,992	....	....	....	....	124	
3,82,582	....	....	....	....		
1,76,85,520	56,77,000	50,99,600	35,63,000	86,62,600		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
			Rs.	Rs.
		EASTERN NARA CANAL SYSTEM.		
		A—Supply Channel.		
EASTERN NARA CANAL SYSTEM	1	A—Preliminary expenses	69,197	10,950
	2	B—Land	1,71,748	4,71,542
	3	G—Bridges	5,48,250	....
	4	K—Buildings	22,500	....
	5	L—Earthwork	31,64,570	2,80,782
	6	M—Plantation	6,720	2,290
	7	O—Miscellaneous	5,059	3,426
	7A	P—Maintenance	....	1,140
	7B	III—Distributaries	....	1,474
		Total, Supply Channel ..	39,88,044	7,71,604
		(B) Containing Banks from head of natural Channel to Makhi Weir and (C) Flood Diversion Bank.		
	8	A—Preliminary expenses	63,000	43,801
	9	B—Land	1,45,000	94,072
	10	C—Works	4,20,000	22,681
	10A	D—Regulators	....	80,792
	11	H—Escapes	....	10,556
	12	K—Buildings	3,40,000	2,50,408
		Details.		
		(a) Officer's Bungalow (1 No.)	Detailed distribution not made.	30,836
		(b) Officers Blocks (4 Nos.)		45,847
		(c) Inspection Bungalows and Rest Houses (9 Nos.) ..		1,36,491
		(d) Quarters for Sub-Divisional Clerks, Menials, etc. (11 Nos.)		37,234
	13	L—Earthwork—		
		(1) Containing Bank, Right Side	12,54,633	11,22,343
		(2) Flood Diversion Bank, Left Side	25,28,000	20,25,707
	14	M—Plantation	40,000	16,119
	15	O—Miscellaneous	1,19,367	90,430
	16	P—Maintenance	90,000	87,344
		III—Distributaries	....	6,181
		Total containing Banks from head of natural Channel to Makhi Weir and Flood Diversion Bank.	50,00,000	38,50,434
		(D) Mithrao Canal (Remodelling).		
		Mithrao Canal (Main Line).		
		(1) *Works.*		
	17	Head Works	1,22,729	....
		(2) *Main Canal and Branches.*		
	18	A—Preliminary expenses	30,513	21,734
	19	B—Land	54,120	6,302
	20	D—Regulators (6 Nos.)	2,30,608	1,71,045
	21	G—Bridges (8 Nos.)	1,38,148	....
	22	H—Escapes (2 Nos.)	4,00,000	....
	23	K—Buildings	1,86,900	1,75,378
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
10,218	....	....	....	....	1	
4,53,145	29,500	10,000	....	10,000	2	Additional provision has been made in the 2nd revised recapitulation.
....	3,85,000	....	....	....	3	
....	....	....	....	....	4	
14,91,719	2,60,800	5,55,000	....	5,55,000	5	
478	2,000	1,500	....	1,500	6	
1,202	2,000	2,000	....	2,000	7	
....	....	....	1,000	1,000	7A	
970	500	....	50,000	50,000	7B	
19,57,732	6,79,800	5,68,500	51,000	6,19,500		
42,292	....	1,000	1,000	2,000	8	
80,159	....	....	....	....	9	
6,943	15,470	15,000	38,000	53,000	10	
16,901	20,000	35,000	....	35,000	10A	
10,556	5,000	....	7,663	7,663	11	
2,47,027	....	....	....	....	12	
30,836	....	....	....	....		
44,749	....	....	....	....		
34,846	....	....	....	....		
36,596	....	....	....	....		
8,63,817	3,04,200	55,000	3,65,000	4,20,000	13	
13,53,138	4,16,000	48,093	5,51,907	6,00,000		
12,796	2,500	5,000	3,500	8,500	14	
67,525	11,500	11,000	8,500	19,500	15	
52,652	25,200	50,000	6,000	56,000	16	
6,181	....	....	....	....		
27,59,987	7,99,870	2,20,093	9,81,570	12,01,663		
....	....	....	....	....	17	
20,141	5,000	....	4,700	4,700	18	
5,570	1,500	....	8,000	8,000	19	
391	1,34,049	75,000	....	75,000	20	
....	40,000	45,000	....	45,000	21	
....	....	....	1,00,000	1,00,000	22	
1,72,743	....	....	....	....	23	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
			Rs.	Rs.
EASTERN NARA CANAL SYSTEM —*contd.*		*Details.*		
		(*a*) Officer's Bungalows (1 No.)	31,000	30,650
		(*b*) Office Blocks (6 Nos.)	58,000	57,032
		(*c*) Inspection Bungalows and Rest Houses (6 Nos.) ..	33,000	41,551
		(*d*) Hospital, Workshop and Store Shed (1 No.) ..	5,000	4,948
		(*e*) Quarters for Subordinates, Clerks, Menials, etc. (8 Nos.)	59,900	41,197
	24	L—Earthwork	11,28,616	9,91,557
	25	M—Plantation	90,773	....
	26	O—Miscellaneous	32,072	1,426
	27	P—Maintenance	20,199	9,791
		Total ..	23,11,949	13,77,233
		(3) *Distributaries.*		
	28	A—Preliminary expenses	9,32,351	25,199
	29	B—Land		7,213
	29A	D—Regulators		24,153
	29B	G—Bridges		....
	30	L—Earthwork		88,629
	31	O—Miscellaneous		5,961
	31A	Rectangulation		86,042
		Total ..	9,32,351	2,37,197
		(4) *Drainage and Protective Works.*		
	32	A—Preliminary expenses	6,006	....
	33	B—Land	40,336	....
	34	C—Works	42,643	....
	35	L—Earthwork	3,14,933	....
		Total ..	4,03,918	....
		V—Watercourses	....	....
		Total, Mithrao Canal (Main Line) ..	37,70,947	16,14,430
		Nabisar Branch.		
	36	A—Preliminary expenses	9,100	5,060
	37	B—Land	30,163	9,293
	38	D—Regulators (2 Nos.)	29,043	28,415
	39	G—Bridges (6 Nos.)	32,825	21,414
	40	K—Buildings	80,429	70,724
		Details.		
		(*a*) Office Blocks (1 No.)	6,000	5,727
		(*b*) Inspection Bungalow and Rest Houses (2 Nos.) ..	52,000	43,005
		(*c*) Quarters for Clerks and Menials (4 Nos.) ..	22,429	21,992
	41	L—Earthwork	4,00,000	1,97,722
	42	M—Plantation	20,475	140
	43	O—Miscellaneous	12,074	13,666
	44	P—Maintenance	12,493	2,035
		Total ..	6,26,602	3,48,469
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....				
30,917	....	....	....	....		
57,102	....	....	....	....		
40,476	....	....	....	....		
4,901	....	....	....	....		
39,347	....	....	....	....		
3,21,624	2,78,451	2,60,000	....	2,60,000	24	
....	2,000	....	....	....	25	
1,422	2,000	....	....	....	26	
8,402	2,000	....	1,650	1,650	27	
5,30,293	4,65,000	3,80,000	1,14,350	4,94,350		
23,040	3,000	....	....	....	28	
....	5,000	....	10,000	10,000	29	
563	5,000	....	10,000	10,000	29A	
....	....	....	10,000	10,000	29B	
4,160	1,17,000	90,000	....	90,000	30	
58,575	2,000	....	....	....	31	
....	....	....	....	....	31A	
86,338	1,32,000	90,000	30,000	1,20,000		
....	....	....	6,000	6,000	32	
....	....	....	40,000	40,000	33	
....	....	....	43,000	43,000	34	
....	....	....	2,00,000	2,00,000	35	
....	....	....	2,89,000	2,89,000		
....	....	....	2,50,000	2,50,000		
6,16,631	5,97,000	4,70,000	6,83,350	11,53,350		
5,003	2,000	....	....	....	36	
3,949	1,000	....	....	....	37	
2,136	20,000	....	....	....	38	
17,347	6,000	....	....	....	39	
69,344	....	....	....	....	40	
6,205	....	....	....	....		
40,369	....	....	....	....		
22,770	....	....	....	....		
2,42,769	10,000	....	....	....	41	
92	2,000	....	1,800	1,800	42	
12,083	2,000	....	3,000	3,000	43	
1,708	1,000	....	5,000	5,000	44	
3,54,431	44,000	....	9,800	9,800		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4a
			Rs.	Rs.
		Brought forward ..	....	....
EASTERN NARA CANAL SYSTEM —*contd.*		(3) *Distributaries.*		
	45	A—Preliminary Expenses	Detailed distribution not made.	22,418
	46	B—Land		5,857
	47	D—Regulators		30,300
	48	G—Bridges		....
	49	L—Earthwork		2,97,100
	50	M—Plantation		....
	51	O—Miscellaneous		15,051
	52	P—Maintenance		....
	52A	Rectangulation		2,690
		Total ..		3,73,416
		V—Water courses	....	513
		Total, Nabisar Branch ..	6,26,602	7,22,398
		Naokot Branch.		
	53	A—Preliminary Expenses	9,510	5,872
	54	B—Land	33,497	35,031
	55	D—Regulators (4 Nos.)	45,573	33,132
	56	F—Cross Drainage Works	88,000	....
	57	G—Bridges (5 Nos.)	24,005	14,107
	58	K—Buildings	1,21,037	1,15,634
		Details.		
		(*a*) Office Blocks (2 Nos.)	12,000	11,508
		(*b*) Inspection Bungalow and rest houses (2 Nos.) ..	51,000	41,894
		(*c*) Quarters for clerks and menials (7 Nos.) ..	58,037	62,232
	59	L—Earthwork	3,00,000	4,42,551
	60	M—Plantation	24,570	560
	61	O—Miscellaneous	13,358	12,735
	62	P—Maintenance	14,690	3,001
		Total ..	6,74,240	6,62,623
		(3) *Distributaries.*		
	63	A—Preliminary expenses	Detailed distribution not made.	18,650
	64	B—Land		11,808
	65	D—Regulators		13,217
	66	G—Bridges		7,330
	67	L—Earthwork		1,52,637
	68	M—Plantation		....
	69	O—Miscellaneous		11,013
	69A	P—Maintenance		....
	69B	Rectangulation		2,113
		Total ..	....	2,16,768
		V—Water courses	....	477
		Total, Naokot Branch ..	6,74,240	8,79,868
		Total, Mithrao Canal (Remodelling) ..	50,71,789	32,16,696
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
20,866	2,000	....	....	....	45	
4,453	....	....	....	....	46	
1,100	20,000	....	10,000	10,000	47	
....	20,000	....	15,000	15,000	48	
1,09,952	1,30,000	59,000	....	59,000	49	
....	1,000	....	....	....	50	
13,677	2,000	....	....	....	51	
....	1,000	....	....	....	52	
....	....	....	....	....	52A	
1,50,048	1,76,000	59,000	25,000	84,000		
....	1,250	....	1,41,700	1,41,700		
5,04,479	2,21,250	59,000	1,76,500	2,35,500		
5,781	....	....	....	....	53	
2,762	500	....	....	....	54	
7,631	15,000	8,000	....	8,000	55	
....	....	....	88,000	88,000	56	
10,508	10,000	....	2,191	2,191	57	
1,12,265	....	....	....	....	58	
10,335	....	....	....	....		
41,971	....	....	....	....		
59,959	....	....	....	....		
2,22,256	1,10,000	66,444	....	66,444	59	
480	2,000	....	440	440	60	
11,211	2,000	....	3,000	3,000	61	
2,449	2,000	....	3,000	3,000	62	
3,75,343	1,41,500	74,444	96,631	1,71,075		
17,033	2,000	....	5,000	5,000	63	
2,139	....	....	....	....	64	
6,636	20,000	5,000	....	5,000	65	
....	20,000	10,000	....	10,000	66	
68,862	76,000	7,000	....	7,000	67	
....	1,000	....	4,000	4,000	68	
8,887	2,000	....	9,000	9,000	69	
....	1,000	....	....	....	69A	
....	....	....	....	....	69B	
1,03,557	1,22,000	22,000	18,000	40,000		
....	1,250	....	1,17,890	1,17,890		
4,78,900	2,64,750	96,444	2,32,521	3,28,965		
16,00,010	10,83,000	6,25,444	10,92,371	17,17,815		
....	....	....				

Main-Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4a
		Brought forward ..	Rs.	Rs. ....
Eastern Nara Canal System —*contd.*		*E—Khipro Canal.*		
		(1) Works.		
	70	Head Works	61,364	....
		(2) Main Canal and Branches.		
	71	A—Preliminary expenses	19,110	11,044
	72	B—Land	80,386	53,286
	73	D—Regulators (9 Nos.)	1,31,978	1,65,789
	74	G—Bridges (5 Nos.)	42,543	32,545
	75	H—Escapes (1 No.)	14,280	18,386
	76	K—Buildings	2,35,682	1,53,150
		Details.		
		(*a*) Office blocks (4 Nos.)	Detailed distribution not made.	6,849
		(*b*) Inspection Bungalows (5 Nos.)		1,03,743
		(*c*) Quarters for subordinates (9 Nos.)		42,558
	77	L—Earthwork	6,14,695	5,76,512
	78	M—Plantation	42,997	952
	79	O—Miscellaneous	25,816	15,036
	80	P—Maintenance	24,570	15,673
		Total ..	12,32,057	10,42,373
		(3) Distributaries.		
	81	A—Preliminary expenses	Detailed distribution not made.	24,229
	82	B—Land		52,560
	83	C—Works		1,06,271
	84	D—Regulators		....
	85	L—Earthwork		4,24,017
	85A	M—Plantations		....
	86	O—Miscellaneous		17,390
	87	P—Maintenance		....
		Total ..	8,08,275	6,24,467
		(4) Drainage and Protective Works.		
	88	A—Preliminary expenses	3,753	.....
	89	B—Land	24,202	....
	90	C—Works	23,697	....
	91	L—Earthwork	1,93,311	....
		Total ..	2,44,963	....
	92	V—Water courses	....	5,624
		Total, Khipro Canal (Main Line) ..	23,46,659	16,72,464
		Samarjo Branch.		
	93	A—Preliminary expenses	6,006	3,579
	94	B—Land	18,100	23,972
	95	D—Regulators (3 Nos.)	21,788	23,162
	96	G—Bridges (3 Nos.)	12,637	14,311
	97	K—Buildings	72,744	38,902
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	34,557	34,557	70	
11,044	....	....	....	....	71	
53,259	....	....	....	....	72	
62,365	63,000	40,000	....	40,000	73	
32,194	....	....	....	....	74	
10	9,000	9,376	....	9,376	75	
1,50,593	2,500	....	....	....	76	
28,683	....	....	....	....		
72,930	....	....	....	....		
48,980	....	....	....	....		
4,69,648	6,400	50,000	....	50,000	77	
435	500	....	2,000	2,000	78	
13,627	1,000	2,000	....	2,000	79	
8,318	5,000	....	5,500	5,500	80	
8,01,493	87,400	1,01,376	7,500	1,08,876		
23,243	....	....	....	....	81	
43,165	....	....	....	....	82	
29,136	50,000	50,000	....	50,000	83	
....	....	....	....	....	84	
2,29,557	2,00,000	40,000	....	40,000	85	
....	....	....	1,000	1,000	85A	
40,115	....	....	....	....	86	
....	....	....	....	....	87	
3,65,216	2,50,000	90,000	1,000	91,000		
....	....	....	1,700	1,700	88	
....	....	....	10,000	10,000	89	
....	....	....	....	....	90	
....	....	....	38,300	38,300	91	
....	....	....	50,000	50,000		
1,825	80,000	....	2,48,330	2,48,330	92	
11,68,534	4,17,400	1,91,376	3,41,387	5,32,763		
3,579	....	....	....	....	93	
23,944	....	....	....	....	94	
920	16,240	6,000	....	6,000	95	
11,350	3,000	....	....	....	96	
38,887	....	....	....	....	97	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4A
		Brought forward ..	Rs.	Rs. ....
Eastern Nara Canal System —*contd.*		*Details.*		
		(*a*) Inspection Bungalows and Rest Houses ..	Detailed distribution not made.	15,737
		(*b*) Quarters for Sub-Divisional Clerks and Menials (5 Nos.).		23,165
	98	L—Earthwork	1,62,713	1,04,863
	99	M—Plantation	12,285	383
	100	O—Miscellaneous	10,724	5,187
	101	P—Maintenance	7,543	3,816
		Total ..	3,24,540	2,18,175
		(3) *Distributaries.*		
	102	A—Preliminary expenses	Detailed distribution not made.	8,471
	103	B—Land		22,925
	104	C—Works		21,859
	105	L—Earthwork		1,52,871
	105A	M—Plantation		....
	106	O—Miscellaneous		9,032
	106A	P—Maintenance		....
		Total ..	....	2,15,158
		V—Water courses	....	....
		Total, Samarjo Branch ..	3,24,540	4,33,333
		Grand Total, Khipro Canal System ..	26,71,199	21,05,797
		(*F*) *Thar Canal* (*Remodelling*).		
	107	A—Preliminary Expenses	4,500	7,128
	108	B—Land	20,000	....
	109	C—Works	70,000	....
	110	D—Regulators (4 Nos.)	....	66,709
	111	G—Bridges	....	....
	112	K—Buildings	89,473	81,150
		Details.		
		(*a*) Office Blocks (2 Nos.)	15,000	13,520
		(*b*) Inspection Bungalows and Rest Houses (4 Nos.)..	53,473	49,363
		(*c*) Quarters for Sub-Divisional Clerks and Menials (2 Nos.).	21,000	18,267
	113	L—Earthwork	90,000	2,00,935
	114	M—Plantation	4,000	534
	115	O—Miscellaneous	1,000	915
	116	P—Maintenance	6,000	5,449
		Total ..	2,84,973	3,62,820
		(3) *Distributaries.*		
	117	A—Preliminary Expenses	Detailed distribution not made.	17,113
	118	B—Land		32,194
	119	C—Works		38,862
	120	L—Earthwork		2,83,274
	120A	M—Plantations		....
	121	O—Miscellaneous		12,256
	122	P—Maintenance		....
		Total ..	3,40,000	3,83,699
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
15,737	....	....	....	....		
23,150	....	....	....	....		
92,276	1,000	....	....	....	98	
233	500	....	1,500	1,500	99	
4,784	500	2,500	....	2,500	100	
1,479	1,300	....	2,600	2,600	101	
1,77,452	22,540	8,500	4,100	12,600		
8,471	....	....	....	....	102	
23,069	....	....	....	....	103	
174	15,000	6,859	8,000	14,859	104	
1,22,686	52,890	7,000	....	7,000	105	
....	....	....	1,000	1,000	105A	
7,093	1,000	....	1,000	1,000	106	
....	....	....	1,000	1,000	106A	
1,61,493	68,890	13,859	11,000	24,859		
....	10,000	....	1,24,000	1,24,000		
3,38,945	1,01,430	22,359	1,39,100	1,61,459		
15,07,479	5,18,830	2,13,735	4,80,487	6,94,222		
7,128	....	....	....	....	107	
....	....	....	7,000	7,000	108	
....	....	....	....	....	109	
2,091	40,000	20,000	....	20,000	110	
....	....	....	....	....	111	
81,086	....	....	....	....	112	
13,520	....	....	....	....		
49,363	....	....	....	....		
18,203	....	....	....	....		
1,900	40,000	1,09,000	....	1,09,000	113	
212	200	....	500	500	114	
119	....	....	....	....	115	
3,585	1,400	....	2,000	2,000	116	
96,121	81,600	1,29,000	9,500	1,38,500		
17,112	....	....	....	....	117	
19,123	....	....	....	....	118	
4,185	20,000	20,000	....	20,000	119	
1,56,718	95,100	25,000	....	25,000	120	
....	....	....	1,000	1,000	120A	
22,151	....	....	....	....	121	
....	....	....	2,000	2,000	122	
2,19,289	1,15,100	45,000	3,000	48,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4A
			Rs.	Rs.
		Brought forward ..	....	....
EASTERN NARA CANAL SYSTEM —*concld.*		(4) *Drainage and Protective Works.*		
	123	A—Preliminary Expenses	10,000	5,861
		Watercourses	....	....
		Grand Total, Thar Canal System ..	6,34,973	7,52,380
		(*G*) *Jamrao Canal (Remodelling).*		
		(1) *Head Works.*		
	124	C—Works	10,000	....
		(2) *Main Canal and Branches.*		
	125	A—Preliminary Expenses	20,000	26,316
	126	B—Land	30,000	....
	127	C—Works	1,00,000	....
	128	D—Regulators	....	8,468
	129	K—Buildings	50,000	....
	130	L—Earthwork	2,60,000	1,22,638
	131	O—Miscellaneous	10,000	174
		Total ..	4,70,000	1,57,596
		(3) *Distributaries.*		
	132	A—Preliminary Expenses	Detailed distribution not made.	52,290
	132A	B—Land		....
	132B	D—Regulators		....
	132C	G—Bridges		....
	133	L—Earthwork		94,985
	134	O—Miscellaneous		533
		Total ..	5,00,000	1,47,808
		(4) *Drainage and Protective Works.*		
	135	L—Earthwork	20,000	....
		V—Watercourses	....	....
		Grand Total, Jamrao Canal (Remodelling) ..	10,00,000	3,05,404
		(*H*) *Special Tools and Plant.*		
	136	Special Tools and Plant	5,29,828	....
		Add on account of adjustment since made by journal entries.	....	....
		Grand Total, I-Works, Eastern Nara Canal System ..	1,88,95,833	1,10,02,315

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
5,861	....	....	....	....	123	
....	....	....	1,40,000	1,40,000		
3,21,271	1,96,700	1,74,000	1,52,500	3,26,500		
....	....	....	....	....	124	
23,420	....	....	....	....	125	
....	....	5,000	....	5,000	126	
....	....	....	....	....	127	
7,900	....	....	....	....	128	
....	....	....	....	....	129	
....	30,000	60,000	....	60,000	130	
173	....	....	....	....	131	
31,493	30,000	65,000	....	65,000		
51,088	5,000	....	....	....	132	
....	2,000	15,000	2,000	17,000	132A	
....	....	....	5,000	5,000	132B	
....	....	....	6,000	6,000	132C	
....	27,800	1,40,000	....	1,40,000	133	
657	2,000	....	....	....	134	
51,745	36,800	1,55,000	13,000	1,68,000		
....	....	....	....	....	135	
....	....	....	20,000	20,000		
83,238	66,800	2,20,000	33,000	2,53,000		
....	....	....	....	....	136	
60,845	....	....	....	....		
82,90,562	33,45,000	20,21,772	27,90,928	48,12,700		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4A
				Rs.
RIGHT BANK CANAL SYSTEM.		RIGHT BANK CANAL SYSTEM.		
		North-Western Perennial Canal.		
		I—Works.		
North-Western Perennial Canal.		(2) *Main Canal and Branches—Main Line.*		
	1	A—Preliminary Expenses		8,987
	2	B—Land		3,72,164
	3	D—Regulators		1,07,286
	4	F—Cross Drainage Works		....
	5	G—Bridges { 2 Railway Bridges .. .. / 5 District Road Bridges .. .. / 2 Village Road Bridges		16,398
	6	K—Buildings		1,18,579
		Details.		
		(*a*) Inspection Bungalows (3) and Rest Houses ..		65,506
		(*b*) Offices (4)		39,332
		(*c*) Residential quarters for subordinates, etc. ..		8,500
		(*d*) Other Buildings (2)		1,116
		(*e*) Miscellaneous items		4,125
	7	L—Earthwork		25,72,750
	8	M—Plantation		1,719
	9	O—Miscellaneous		20,608
	10	P—Maintenance		28,491
	11	Minor Branches *ex*-Main Canal and Branches ..		....
	12	Distributaries		22,231
	13	Aligning and Excavating Watercourses		....
	14	Drainage and Protective Works		7,776
	14A	Special Tools and Plant		7,747
		Total ..		32,84,736
		Deduct recoveries from Zamindars and Colonists] ..		....
		Net total, North-Western Perennial Canal (Main Line).		32,84,736
		Warah Branch.		
	15	A—Preliminary Expenses		34,405
	16	B—Land		3,67,450
	17	D—Regulators (9 Nos.)		29,090
	17A	Head Regulators (No. 1)		37,653
	17B	E—Falls (1 No.)		18,346
	18	G—Bridges		79,736
	19	K—Buildings		1,49,008
		Details.		
		(A) Inspection Bungalow and Rest Houses (14) ..		92,451
		(B) Offices (8)		26,995
		(C) Residential Quarters for subordinates, etc. (25) ..		29,562
		(D) Other Buildings		....
	20	L—Earthwork		11,77,191
	21	M—Plantation		5,614
	22	O—Miscellaneous		26,786
	23	P—Maintenance		29,520
	24	Minor Branches *ex*-Main Canal and Branches ..		....
	25	Distributaries		6,94,704
		Carried over ..	....	....

Detailed distribution has not been made in the first revised recapitulation. It has been made in the second.

D.—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
8,709	....	....	....	....	1	
3,47,099	150	....	....	....	2	
11,131	59,100	....	....	....	3	
....	50,000	50,000	....	50,000	4	
72,624	2,60,100	23,000	....	23,000	5	
1,12,100	2,409	....	....	....	6	
62,470	....	....	....	....		
38,490	....	....	....	....		
8,336	....	....	....	....		
1,054	....	....	....	....		
1,750	2,409	....	....	....		
26,25,413	—3,19,200	1,70,800	....	1,70,800	7	
1,673	10,000	15,500	....	15,500	8	
15,118	4,450	3,300	....	3,300	9	
20,137	16,100	15,900	700	16,600	10	
....	....	....	....	....	11	
10,202	300	....	13,000	13,000	12	
....	....	....	....	....	13	
6,244	400	200	37,200	37,400	14	
4,514	....	....	....	....	14A	
32,34,964	83,809	2,78,700	50,900	3,29,600		
....	....	....	....	....		
32,34,964	83,809	2,78,700	50,900	3,29,600		
33,541	500	18,500	....	18,500	15	
1,75,874	1,300	1,000	....	1,000	16	
3,438	42,200	29,000	10,000	39,000	17	
12,717	11,600	....	....	....	17A	
154	12,000	6,000	....	6,000	17B	
58,516	21,000	27,000	....	27,000	18	
1,22,482	32,000	31,900	28,100	60,000	19	
76,492	19,200	13,500	7,000	20,500		
19,246	3,000	11,000	5,000	16,000		
26,619	9,800	7,400	16,100	23,500		
125	....	....	....	....		
10,74,660	—94,500	17,200	....	17,200	20	
2,247	4,500	10,000	....	10,000	21	
14,052	9,500	9,500	....	9,500	22	
10,378	20,000	23,000	....	23,000	23	
....	....	....	....	....	24	
2,74,651	3,43,000	2,50,000	3,72,500	6,22,500	25	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4A
				Rs.
RIGHT BANK CANAL SYSTEM —*contd.*		Brought forward ..		....
North-Western Perennial Canal —contd.	26	Aligning and Excavating Watercourses		....
	27	Drainage and Protective Works		261
	27A	V—Watercourses		....
		Total ..		26,49,764
		Deduct recoveries from Zamindars		....
		Net total, Warah Branch ..		26,49,764
		Khirtar Branch.		
	28	A—Preliminary Expenses		27,413
	29	B—Land		1,29,809
	30	D—Regulators (6 Nos.)		35,407
	30A	F—Cross Drainage Works		....
	31	G—Bridges		43,826
	32	K—Buildings		1,86,101
		Details.		
		(*a*) Inspection Bungalow and Rest Houses (18) ..		1,48,163
		(*b*) Offices (11)		23,493
		(*c*) Residential Quarters for subordinates, etc., etc. (22).		11,384
		(*d*) Other Buildings (13)		3,061
	33	L—Earthwork		391
	34	M—Plantation		5,055
	35	O—Miscellaneous		23,800
	36	P—Maintenance		12,616
	37	Minor Branches *ex*-Main Canal and Branches ..		....
	38	Distributaries		2,72,128
	39	Aligning and Excavating Watercourses		....
	40	Drainage and Protective Works		....
	40A	V—Watercourses		....
	40B	VI—Special Tools and Plant		....
		Total ..		7,36,546
		Deduct recoveries from Zamindars and Colonists ..		....
		Net total, Khirtar Branch ..		7,36,546
		Shahdadkot Branch.		
	41	A—Preliminary Expenses		20,460
	42	B—Land		24,252
	43	D—Regulators (2 Nos.)		30,881
	44	G—Bridges (3 Nos.)		21,164
	45	K—Buildings		1,26,227
		Details.		
		(*a*) Inspection Bungalow and Rest Houses (5) ..		49,634
		(*b*) Residential Bungalows (1)		33,224
		(*c*) Offices (4)		37,516
		(*d*) Subordinates' quarters, etc., etc. (5)		1,888
		(*e*) Other Buildings (3)		3,965
		..... Carried over ..		....

Detailed distribution has not been made in the first revised recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....	26	
267	....	....	32,800	32,800	27	
....	10,000	....	3,12,000	3,12,000	27A	
17,82,977	4,13,100	4,23,100	7,55,400	11,78,500		
....	....	....	....	....		
17,82,977	4,13,100	4,23,100	7,55,400	11,78,500		
27,988	100	....	....	....	28	
75,511	....	....	....	....	29	
8,490	40,000	30,000	20,000	50,000	30	
....	....	....	30,000	30,000	30A	
38,177	4,700	....	....	....	31	
1,42,601	37,470	....	18,000	18,000	32	
1,16,508	27,500	....	15,000	15,000		
18,777	3,500	....	3,000	3,000		
6,161	4,700	....	....	....		
1,155	1,770	....	....	....		
4,89,989	2,90,000	2,50,000	....	2,50,000	33	
2,213	960	....	2,000	2,000	34	
10,377	5,000	3,000	3,000	6,000	35	
5,226	6,000	....	7,000	7,000	36	
....	....	....	....	....	37	
2,35,344	87,191	1,11,500	75,000	1,86,500	38	
....	....	....	....	....	39	
....	....	....	....	....	40	
....	....	....	1,00,000	1,00,000	40A	
....	33,050	....	....	....	40B	
10,35,916	5,04,471	3,94,500	2,55,000	6,49,500		
....	....	....	....	....		
10,35,916	5,04,471	3,94,500	2,55,000	6,49,500		
20,072	....	....	....	....	41	
15,855	....	....	....	....	42	
8,219	10,115	5,000	....	5,000	43	
10,046	10,898	....	....	....	44	
1,15,483	1,823	....	33,000	33,000	45	
46,962	107	....	29,000	29,000		
31,377	....	....	....	....		
35,084	....	....	....	....		
....	....	....	1,500	1,500		
2,060	1,716	....	2,500	2,500		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4a
				Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..		....
North Western Perennial Canal—concld.	46	L—Earthwork	Detailed distribution has not been made in the first revised recapitulation. It has been made in the second.	1,962
	47	M—Plantation		810
	48	O—Miscellaneous		13,686
	49	P—Maintenance		3,137
	50	Minor Branches *ex*-Main Canal and Branches ..		....
	51	Distributaries		9,33,014
	52	Aligning and Excavating Water courses		....
	53	Drainage and Protective Works		....
	53A	V—Water courses		11,529
	53B	VI—Special Tools and Plant		....
		Total ..		11,87,122
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net total, Shahdadkot Branch ..		11,87,122
		Ratodero Branch.		
	54	A—Preliminary Expenses		9,493
	55	B—Land		33,671
	56	D—Regulators (2 Nos.)		20,247
	57	G—Bridges (3 Nos.)		16,395
	57A	K—Buildings		....
		Details.		
		(A) Subordinates' Quarters		....
	58	L—Earthwork		1,34,288
	59	M—Plantation		....
	60	O—Miscellaneous		5,002
	61	P—Maintenance		1,859
	62	Minor Branches *ex*-Main Canal and Branches ..		....
	63	Distributaries		3,12,836
	64	IV—Drainage and Protective works		....
	64A	V—Water courses		....
	65	Aligning and excavating water courses		....
		Total ..		5,33,791
		Deduct—Recoveries from Zamindars and Colonists		....
		Net total, Ratodero Branch ..		5,33,791
	66	Special Tools and Plant		....
		Grand Total—I-Works, North Western Perennial Canal.		83,91,959
		Central Rice Canal (Main Line).		
Central Rice Canal.	1	A—Preliminary Expenses		22,717
	2	B—Land		9,96,100
	3	D—Regulators		3,26,119
	4	E—Falls		1,70,819
	5	G—Bridges (16 Nos.)		2,53,533
	5A	H—Escapes		220
	6	K—Buildings		2,23,977
		Carried over ..		....

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Work not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,65,163	69,100	60,000	....	60,000	46	
42	760	....	1,000	1,000	47	
11,227	2,404	2,500	2,500	5,000	48	
1,669	3,500	....	3,000	3,000	49	
....	....	....	....	....	50	
4,42,835	2,12,370	1,96,100	1,16,500	3,12,600	51	
....	....	....	....	....	52	
....	....	....	....	....	53	
....	5,000	....	1,00,000	1,00,000	53A	
....	7,350	....	....	....	53B	
7,90,611	3,23,320	2,63,600	2,56,000	5,19,600		
....	....	....	....	....		
7,90,611	3,23,320	2,63,600	2,56,000	5,19,600		
9,047	....	....	....	....	54	
27,651	100	10,000	....	10,000	55	
4,940	11,370	3,900	....	3,900	56	
5,243	6,850	4,100	....	4,100	57	
....	....	....	15,200	15,200	57A	
....	....	....	15,200	15,200		
1,35,505	15,400	30,300	....	30,300	58	
....	500	1,500	....	1,500	59	
2,274	2,240	650	1,600	2,250	60	
147	2,440	8,450	....	8,450	61	
....	....	....	....	....	62	
1,51,438	1,07,400	98,000	53,000	1,51,000	63	
....	....	....	....	....	64	
....	....	....	....	....	64A	
....	2,000	....	68,000	68,000	65	
3,36,245	1,48,300	1,56,900	1,37,800	2,94,700		
....	....	....	....	....		
3,36,245	1,48,300	1,56,900	1,37,800	2,94,700		
....	....	....	....	....	66	
71,80,713	14,73,000	15,16,800	14,55,100	29,71,900		
22,229	....	....	....	....	1	
9,38,203	150	....	....	....	2	
36,229	79,750	1,00,000	....	1,00,000	3	
37,855	60,000	70,000	....	70,000	4	
2,51,659	3,77,050	66,400	....	66,400	5	
203	....	....	....	....	5A	
1,89,809	14,715	6,000	....	6,000	6	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4a
				Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
Central Rice Canal—contd.		*Details.*		
		(A) Inspection Bungalows and Rest Houses ..		1,59,232
		(B) Offices		32,990
		(C) Residential quarters for subordinates, etc. ..		30,059
		(D) Other Buildings		1,696
	7	L—Earthwork		77,02,164
	8	M—Plantation		2,546
	9	O—Miscellaneous		19,450
	10	P—Maintenance		18,486
	11	Minor Branches *ex*-Main Canal and Branches ..		1,02,189
	12	Distributaries		2,44,107
	13	IV—Drainage and Protective Works		....
	13A	V—Water courses		....
	14	Aligning and excavating water courses		1,209
		Total ..		1,00,83,636
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net total, Central Rice Canal (Main Line) ..		1,00,83,636
		Begari Branch.		
	15	A—Preliminary Expenses		6,648
	16	B—Land		2,492
	17	D—Regulators		....
	18	F—Other Cross Drainage Works		....
	19	G—Bridges		....
	20	K—Buildings		....
	21	L—Earthwork		....
	22	M—Plantation		....
	23	O—Miscellaneous		126
	24	P—Maintenance		....
	25	Minor Branches *ex*-Main Canal and Branches ..		....
	26	Distributaries		15
	27	Aligning and excavating water courses		....
		Total ..		9,281
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Begari Branch ..		9,281
		Ghar Branch.		
	28	A—Preliminary Expenses		8,816
	29	B—Land		5,874
	30	D—Regulators (1 No.)		53,377
	30A	E—Falls		....
	31	K—Buildings		21,338
		Details.		
		(A) Inspection Bungalows and Rest Houses ..		12,620
		(B) Office Building		8,718
	32	L—Earthwork		13,036
	32A	P—Maintenance		1,019
	33	Minor Branches *ex*-Main Canal and Major Branches ..		8,909
		Carried over ..	....	....

Detailed distribution not made in the first revised recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
1,47,020	....	....	....	....		
31,104	....	....	....	....		
10,240	....	....	....	....		
1,445	....	....	....	....		
49,23,976	11,76,733	6,59,000	....	6,59,000	7	
1,760	6,000	18,000	....	18,000	8	
14,746	9,852	12,400	....	12,400	9	
10,627	13,800	32,400	....	32,400	10	
7,293	56,200	50,000	....	50,000	11	
92,182	1,02,500	90,000	....	90,000	12	
....	....	....	1,08,000	1,08,000	13	
....	....	....	....	....	13A	
....	....	1,000	29,000	30,000	14	
65,26,765	20,71,750	11,05,200	1,37,000	12,42,200		
....	....	....	....	....		
65,26,765	20,71,750	11,05,200	1,37,000	12,42,200		
5,188	....	....	....	....	15	As this branch has been abandoned no provision has been made for it.
2,493	....	....	....	....	16	
....	....	....	....	....	17	
....	....	....	....	....	18	
....	....	....	....	....	19	
....	....	....	....	....	20	
....	....	....	....	....	21	
....	....	....	....	....	22	
119	....	....	....	....	23	
....	....	....	....	....	24	
....	....	....	....	....	25	
15	....	....	....	....	26	
....	....	....	....	....	27	
7,815	....	....	....	....		
....	....	....	....	....		
7,815	....	....	....	....		
8,669	....	....	....	....	28	
4,658	....	....	....	....	29	
20,045	4,270	10,000	....	10,000	30	
....	....	....	....	....	30A	
22,134	....	....	....	....	31	
13,114	....	....	....	....		
9,020	....	....	....	....		
2,178	5,000	6,000	....	6,000	32	
1,023	500	500	....	500	32A	
8,558	300	....	....	....	33	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1.	2	3	4	4a
				Rs.
RIGHT BANK CANAL SYSTEM —contd.		Brought forward ..	....	....
Central Rice Canal—concld.	34	Distributaries	Detailed distribution not made in the first revised recapitulation. It has been made in the second.	10,203
	35	Aligning and excavating water courses		....
		Total ..		1,22,572
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net total, Ghar Canal ..		1,22,572
		Dhamrao Branch.		
	36	A—Preliminary Expenses		2,958
	37	B—Land		....
	38	D—Regulators		21,353
	39	Minor Branches *ex*-Main Canal and Branches ..		1,243
	40	Distributaries		4,363
	41	Aligning and excavating water courses		....
		Total ..		29,917
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net total, Dhamrao Branch ..		29,917
		Mehar Branch.		
	42	A—Preliminary Expenses		5,282
	43	B—Land		2,282
	44	D—Regulators		41,094
	45	K—Buildings		5
		Details.		
		(A) Inspection Bungalows and Rest Houses ..		5
	46	L—Earthwork		20,427
	46A	Minor Branches *ex*-Main Canal and Branches ..		3,160
	47	Distributaries		7,885
	48	Aligning and excavating water courses		....
		Total ..		80,135
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net total, Mehar Branch ..		80,135
		Special Tools and Plant.		
	49	Special Tools and Plant		12,204
		Total, I-Works—Central Rice Canal..		1,03,37,745
		Carried over ..	....	....

D—contd.

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
9,513	500	....	....	....	34	
....	....	....	....	....	35	
76,778	10,570	16,500	....	16,500		
....	....	....	....	....		
76,778	10,570	16,500	....	16,500		
2,501	....	....	....	....	36	
....	....	....	....	....	37	
....	680	10,000	....	10,000	38	
911	200	100	....	100	39	
3,870	100	200	....	200	40	
....	....	....	....	....	41	
7,282	980	10,300	....	10,300		
....	....	....	....	....		
7,282	980	10,300	....	10,300		
4,860	....	300	....	300	42	
1,895	....	....	....	....	43	
....	6,000	15,000	....	15,000	44	
2	....	....	....	....	45	
2	....	....	....	....		
10,698	10,000	....	....	....	46	
2,612	300	200	....	200	46A	
6,882	400	400	....	400	47	
....	....	....	....	....	48	
26,949	16,700	15,900	....	15,900		
....	....	....	....	....		
26,949	16,700	15,900	....	15,900		
10,839	....	....	....	....	49	
66,56,434	19,25,000	11,47,900	1,37,000	12,84,900		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4a
				Rs.
Right Bank Canal System—contd.		Brought forward ..	....	....
		South Eastern Perennial (or Dadu) Canal.		
		(Main Line.)		
South Eastern Perennial (or Dadu) Canal.	1	A—Preliminary Expenses		54,532
	2	B—Land		4,97,144
	3	D—Regulators (19 Nos.)		1,81,828
	4	G—Bridges (26 Nos.)		1,70,171
	4A	H—Escapes		....
	5	K—Buildings		3,66,339
		Details.		
		(A) Quarters for Subordinates, etc.		35,887
		(B) Inspection Bungalow and Rest Houses ..		2,52,008
		(C) Office Buildings		73,872
		(D) Other Buildings		4,572
	6	L—Earthwork		28,86,452
	7	M—Plantation		8,764
	8	O—Miscellaneous		29,841
	9	P—Maintenance		30,460
	10	Minor Branches *ex*-Main Canal and Branches ..		....
	11	Distributaries		11,96,232
	12	Aligning and excavating water courses		....
	13	Drainage and Protective Works		5,730
		Total ..		54,27,493
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net total, Dadu Canal (Main Line) ..		54,27,493
		Johi Branch.		
	14	A—Preliminary		20,670
	15	B—Land		61,166
	16	D—Regulators (2 Nos.)		35,338
	16A	F—Cross Drainage Works		....
	17	G—Bridges		49,007
	17A	H—Escapes		....
	18	K—Buildings		1,12,056
		Details.		
		(A) Quarters for Assistant Engineer, Subordinates, etc.		4,131
		(B) Inspection Bungalow and Rest Houses ..		91,728
		(C) Office Buildings		16,197
		(D) Other Buildings		....
	19	L—Earthwork		9,50,904
	20	O—Miscellaneous		3,745
	21	P—Maintenance		6,052
	22	Minor Branches *ex*-Main Canal and Major Branches ..		....
	23	Distributaries		2,08,895
	24	Aligning and excavating water courses		....
		Total ..		14,47,833
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net total, Johi Branch ..		14,47,833
		Carried over ..	....	....

The detailed distribution has not been made in the first revised recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
48,932	2,003	100	....	100	1	
4,37,311	1,050	1,000	1,900	2,900	2	
27,979	1,12,000	39,000	....	39,000	3	
1,41,107	1,57,800	68,400	20,000	88,400	4	
....	15,000	50,000	....	50,000	4A	
3,35,358	20,500	2,500	12,500	15,000	5	
11,794	18,500	....	....	....		
2,49,027	2,000	....	10,000	10,000		
73,274	....	....	....	....		
1,263	....	2,500	2,500	5,000		
16,90,877	2,93,800	17,000	....	17,000	6	
7,347	3,910	14,000	....	14,000	7	
24,872	6,050	6,000	3,000	9,000	8	
20,623	12,887	23,000	....	23,000	9	
....	....	....	....	....	10	
7,26,199	5,82,000	3,36,500	2,12,100	5,48,600	11	
....	5,000	3,000	2,80,000	2,83,000	12	
3,384	....	....	14,300	14,300	13	
34,63,989	11,72,000	5,60,500	5,43,800	11,04,300		
....	....	....	....	....		
34,63,989	11,72,000	5,60,500	5,43,800	11,04,300		
19,868	2,000	1,000	....	1,000	14	
44,130	400	1,000	....	1,000	15	
1,953	37,000	33,000	7,000	40,000	16	
....	....	....	40,000	40,000	16A	
3,803	32,000	50,000	....	50,000	17	
....	....	....	10,000	10,000	17A	
99,392	5,500	5,000	5,000	10,000	18	
3,772	....	....	....	....		
78,612	5,500	5,000	....	5,000		
17,008	....	....	....	....		
....	....	....	5,000	5,000		
7,25,692	1,90,000	1,00,000	....	1,00,000	19	
3,593	1,000	3,000	....	3,000	20	
4,172	3,000	8,000	....	8,000	21	
....	....	....	....	....	22	
74,838	2,30,500	1,16,500	60,000	1,76,500	23	
....	....	....	15,000	15,000	24	
9,77,441	5,01,400	3,17,500	1,37,000	4,54,500		
....	....	....	....	....		
9,77,441	5,01,400	3,17,500	1,37,000	4,54,500		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4A
		Brought forward ..	Rs.	Rs. ....
RIGHT BANK CANAL SYSTEM —concld.	25	Special Tools and Plant	The detailed distribution has not been made in the first revised recapitulation. It has been made in the second.	....
South Eastern Perennial (or Dadu) Canal —contd.		Grand Total, I—Works, South-Eastern Perennial (or Dadu) Canal		68,75,326
		Add on account of adjustments since made by journal entries		....
		Grand Total, I—Works for Right Bank Canal System.	4,27,04,654	2,56,05,030

D—*concld.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,143	26,600	....	....	....	25	
44,42,573	17,00,000	8,78,000	6,80,800	15,58,800		
4,52,357	....	....	....	....		
1,87,32,077	50,98,000	35,42,700	22,72,900	58,15,600		

APPENDIX

Main Head.	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	44
		Brought forward ..	Rs.	Rs.
Manchar Drain and Regulator.		*Manchar Drain and Regulator*		
	1	A—Preliminary Expenses	....	60,213
	2	B—Land	13,850	16,699
	3	D—Regulators	27,57,850	....
	4	G—Bridges	....	....
	5	K—Buildings	....	66,243
		Details.		
		(a) Inspection Bungalows and Rest Houses ..	Detailed distribution not yet made.	41,185
		(b) Quarters for Assistant Engineer, Subordinates, etc.		19,139
		(c) Office Buildings		5,919
	6	L—Earthwork	31,53,200	13,43,214
	7	O—Miscellaneous	....	63
	8	P—Maintenance	....	1,918
		Total ..	59,24,900	14,88,350
	9	Special Tools and Plant	2,96,245	....
		Total, Manchar Drain and Regulator ..	62,21,145	14,88,350

Note.—The original or revised estimates are under preparation for the items on which
The excess over the present revised recapitulation will be covered by the second revised recapitulation
On a few items there appear savings in comparison with the first revised recapi

D—*contd.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30.	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
40,325	15,000	5,000	....	5,000	1	
1,927	20,000	20,000	....	20,000	2	
....	....	....	3,00,000	3,00,000	3	
....	....	....	1,00,000	1,00,000	4	
39,120	16,500	....	7,000	7,000	5	
23,248	6,758	....	....	....		
....	....	....	....	....		
14,260	5,435	....	7,000	7,000		
1,612	4,307	....	....	....		
2,32,384	4,79,600	2,00,000	2,30,000	4,30,000	6	
24	500	500	....	500	7	
1,042	2,400	1,400	....	1,400	8	
3,15,322	5,34,000	2,26,900	6,37,000	8,63,900		
....	....	....	....	....	9	
3,15,322	5,34,000	2,26,900	6,37,000	8,63,900		

there is excess over the working estimates or for which the working estimates are wanting.
wherein sufficient provision has been made and which is under the consideration of Government.
tulation (Col. 4). These have been adjusted in the second revised recapitulation.

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4a
			Rs.	Rs.
LLOYD BARRAGE AND CANALS CONSTRUCTION.		ABSTRACT. *I—Works*		
		Barrage including Canal Head Regulators ..	5,77,32,106	5,58,50,832
		Rohri Canal System and Khairpur Feeders ..	3,23,09,515	2,73,91,092
		Eastern Nara Canal System	1,88,95,833	1,10,02,315
		Right Bank Canal System	4,27,04,654	2,56,05,030
		Manchar Regulator and Drains	62,21,145	14,88,350
		Rectangulation, Sub-rectangulation, Surveying and Levelling, etc., to be done by the Government of India Survey Party and by Revenue Surveyor ..	....	....
		Revenue Establishment chargeable to "Works" excluding that employed on sub-rectangulation ..	....	....
		Deduct—On account of adjustment since made by journal entries	....	....
		Total, I—Works ..	15,78,63,253*	12,13,37,619
		Deduct—Credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and his establishment by debit to "5, Land Revenue"	....	....
		Deduct—Saving on English stores recently reported by the High Commissioner for India	....	....
		Add—For loss by exchange on English stores ..	....	....
		Net Total, I—Works ..	15,78,63,253	12,13,37,619
		II—Establishment	2,60,02,294	....
		Pensionary charges	....	....
		III—Tools and Plant	41,44,201†	....
		IV—Suspense	....	....
		Deduct—Receipts on Capital Account	....	....
		Grand Total ..	18,80,09,748	12,13,37,619
		Deduct—Salvage value	—74,64,680	....
			18,05,45,068	....
		Deduct—Share of cost of the Barrage payable by Khairpur State	—25,37,000	....
		Total, Direct charges ..	17,80,08,068	....

D—*concld.*

Outlay		Budget for 1930-31			Item No.	Remarks
Actual to end of 1928-29	Probable during 1929-30	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.	Rs.		
3,14,61,267	63,50,000	78,01,900	....	78,01,900		
1,76,85,520	56,77,000	50,99,600	35,63,000	86,62,600		
82,90,562	33,45,000	20,21,772	27,90,928	48,12,700		
1,87,32,077	50,98,000	35,42,700	22,72,900	58,15,600		
3,15,322	5,34,000	2,26,990	6,37,000	8,63,990		
....	4,16,000	2,00,000	....	2,00,000		
....	2,30,000	3,31,300	....	3,31,300		
— 20,000	....	....	....	....		
7,64,64,748	2,16,50,000	1,92,24,172	92,63,828	2,84,88,000		*This amount is arrived at after deducting recoveries to be made from colonists and zamindars on the Rohri Canal and Right Bank Canal systems (Rs. 1,01,58,500) but it is inclusive of the salvage value (Rs. 74,64,680) which is deducted separately in this column.
....	—40,000	—20,000	....	—20,000		
....	—3,30,000	....	....	....		
....	9,000	....	....	....		
7,64,64,748	2,12,89,000	1,92,04,172	92,63,828	2,84,68,000		
1,54,25,237	35,54,000	34,95,000	....	34,95,000		
12,87,067	4,98,000	4,89,000	....	4,89,000		
21,05,249	1,95,000	99,500	....	99,500		
36,45,221	—4,14,000	—6,46,500	....	—6,46,500		†Rs. 1,90,00,000 transferred to "I—Works" for Special Tools and Plant in the Barrage.
—2,83,669	....	....	....	....		
9,86,43,853	2,51,22,000	2,26,41,172	92,63,828	3,19,05,000		
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		

APPENDIX E.

LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

Sub-head II—Establishments.

Number 1929-30	Number 1930-31	Particulars	Actuals, 1928-29	Budget estimate, 1929-30	Budget Estimate, 1930-31: Provision for items provided in budget estimate, 1929-30	Budget Estimate, 1930-31: Provision for items not provided in budget estimate, 1929-30	Budget Estimate, 1930-31: Total	Remarks
				Rs.	Rs.	Rs.	Rs.	
		SIND.						
		LLOYD BARRAGE AND CANALS CONSTRUCTION.						
		I—Chief Engineer.						
		(a) Pay of Officers—						
1	1	Chief Engineer at Rs. 3,000 ...		36,000	36,000	...		Non-voted.
		Special pay		1,920	1,920	...		Non-voted.
1	1	Executive Engineer ...		13,150	13,750	...		Non-voted.
		Special pay		1,796	1,844	...		Non-voted.
1	1	Assistant Engineer ...		10,256	5,640	...		
		Provision for increment ...		...	20	...		
		Special pay		2,142	1,461	...		
				65,264	60,635	...	60,635	
		(b) Pay of establishment—						
1	1	Supervisor (temporary) ...		4,105	4,250	...		
		Petty Establishment (temporary)		5,220	5,220	...		
		Office Establishment (temporary)		77,800	72,950	...		
		Special pay		...	...	(a) 480		(a) One short-hand allowance has been sanctioned for the office of the Chief Engineer, Lloyd Barrage and Canals Construction. It involves recurring expenditure.
				87,125	82,420	480	82,900	
		(c) Allowances, etc.—						
		Compensatory allowance ...		1,520	1,420	...		
		House-rent allowance ...		3,950	4,079	...		Non-voted.
		Do. do. ...		3,890	4,164	...		
		Travelling allowance ...		4,000	4,800	...		Non-voted.
		Do. do. ...		3,500	3,000	...		
				16,860	17,463	...	17,463	
		(d) Contingencies—						
		Contingencies		16,000	19,000	...		
				16,000	19,000	...	19,000	
		Leave salary and officiating allowance		4,355			4,145	
		Deduct—Leave salary and officiating allowance ...		- 4,355			- 4,145	
		Rounding ...		- 49			+ 2	
		Deduct—Probable savings ...		- 600			- 1,600	Non-voted.
		Do. do. ...		- 5,000			- 2,400	
		Total, I—Chief Engineer ...	Rs. 33,02,271 for pay of officers and establishment, allowances and contingencies.	1,79,600			1,76,000	
		II—Specialist Officers						
		(a) Pay of Officers—						
1	1	Executive Engineer, Power Supply and Workshop Division		13,800	14,400	...		
		Special pay		3,120	3,120	...		
				16,920	17,520	...	17,520	
		Rounding ...		- 20	...	...	- 20	
		Total, II—Specialist Officers ..		16,900	...	...	17,500	

APPENDIX E—*contd.*

Number 1929-30	Number 1930-31	Particulars	Actuals, 1928-29	Budget estimate, 1929-30	Budget Estimate, 1930-31: Provision for items provided in budget estimate, 1929-30	Budget Estimate, 1930-31: Provision for items not provided in budget estimate, 1929-30	Budget Estimate, 1930-31: Total	Remarks
		III—Superintending Engineers.	Rs.	Rs.	Rs.	Rs.	Rs.	
		(a) Pay of Officers—						
5	5	Superintending Engineers ...		1,24,400	1,26,500	...		Non-voted.
		Special pay		12,000	12,000	...		Non-voted.
3	4	Assistant Engineers ...		19,380	21,488	...		
		Provision for increments ...		...	80	...		
		Special pay		4,575	5,678	...		
		Deduct—Probable savings ...		—25,000	—25,000	...		Non-voted.
				1,35,355	1,40,746	...	1,40,746	
		(b) Pay of Establishment—						
1	...	Supervisor (permanent) ...		3,084	...	...		
		Special pay		1,162	...	...		
5	5	Supervisors (temporary) ...		13,280	13,212	...		
		Special pay		600	600	...		
		Petty Establishment (temporary).		16,228	16,228	...		
		Office Establishment (temporary).		86,590	89,541	...		
				1,20,944	1,19,581	...	1,19,581	
		(c) Allowance, etc.—						
		House rent allowance ...		11,760	11,940	...		Non-voted.
		Do. do. ...		3,487	3,908	...		
		Compensatory allowance ...		6,860	6,797	...		
		Travelling allowance ...		17,500	16,420	...		Non-voted.
		Do. do. ...		12,920	13,900	...		
				52,527	52,965	...	52,965	
		(d) Contingencies—						
		Contingencies		32,300	29,800	...		
				32,300	29,800	...	29,800	
		Leave salary and officiating allowance		5,751			5,908	
		Deduct—Leave salary and officiating allowance. ...		—5,751			—5,908	
		Rounding ...		—26			+ 8	
		Deduct—Probable savings ...		—1,400			—3,600	Non-voted.
		Do. do. ...		—8,800			—4,300	
		Total, III—Superintending Engineers		3,30,900			3,35,200	
		IV—Executive.						
		(a) Pay of Officers—						
10	9	Executive Engineers ...		1,40,150	1,30,150	...		Non-voted.
		Special pay		25,432	22,896	...		Non-voted.
10	10	Assistant Executive Engineers.		77,900	78,500	...		Non-voted.
		Special pay		17,169	16,326	...		Non-voted.
30	30	Assistant Engineers 250—20—750		1,56,648	1,68,975	...		
		Provision for increments ...		...	580	...		
		Special pay		31,166	31,074	...		
		Carried over ...		4,48,465	4,48,501	...	4,48,501	

Rs. 33,02,271 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

Number 1929-30	Number 1930-31	Particulars	Actuals, 1928-29	Budget estimate, 1929-30	Budget Estimate, 1930-31: Provision for items provided in budget estimate, 1929-30	Budget Estimate, 1930-31: Provision for items not provided in budget estimate, 1929-30	Budget Estimate, 1930-31: Total	Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...		4,48,465	4,48,501	...		
		IV—Executive—contd.						
		(a) *Pay of Officers—contd.*						
60	64	Temporary Engineers ...		3,87,496	3,94,521	(3)11,460		
9	6	Apprentices		7,560	6,120	...		
		Deduct—Probable savings ...		-22,300	-22,000	...		Non-voted.
		...		8,21,221	8,27,142	11,460	8,38,602	
		(b) *Pay of Establishment—*						
7	4	Supervisors (permanent) ...		23,364	12,312	...		
		Special pay		5,642	3,957	...		
107	109	Supervisors (temporary) ...		2,57,408	2,67,760	(2)1,800		
		Special pay		10,200	10,200	...		
212	214	Overseers (temporary) ...		2,52,289	2,53,529	(2)1,760		
13	14	Divisional accountants (permanent)		26,090	29,690	...		
		Special pay		4,172	4,719	...		
17	16	Divisional Accountants (temporary)		27,130	29,170	...		
		Special pay		1,640	460	...		
		Petty establishment (temporary)		1,85,504	1,82,992	(6)1,380		
		Office establishment (temporary)		4,41,710	4,35,153	(9)2,550(a)		(a) Appointment of one clerk provided at Rs. 840 was sanctioned by Government. It involves recurring expenditure.
				12,35,149	12,29,942	7,490	12,37,432	
		(c) *Allowances, etc.—*						
		House-rent allowance ...		4,098	7,468	...		Non-voted.
		Do. do. ...		55,922	54,409	...		
		Compensatory allowance ...		3,020	3,440	...		
		Travelling allowance ...		34,800	40,850	...		Non-voted.
		Do. do. ...		3,08,920	2,87,910	...		
				4,06,760	3,94,077	...	3,94,077	
		... Carried over ...		24,63,130	24,51,161	18,950	24,70,111	

Rs. 33,02,271 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

Number 1929-30	Number 1930-31	Particulars	Actuals, 1928-29	Budget estimate, 1929-30	Budget Estimate, 1930-31: Provision for items provided in budget estimate, 1929-30	Budget Estimate, 1930-31: Provision for items not provided in budget estimate, 1929-30	Budget Estimate, 1930-31: Total	Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...		24,69,130	24,51,161	18,950	24,70,111	
		IV—Executive—concld.						
		(*d*) *Contingencies*—						
		Contingencies		1,92,130	...	...	1,85,800	
				1,92,130			1,85,800	
		Leave salary and officiating allowance		82,620			76,484	
		Deduct—Leave salary and officiating allowance ...		- 77,620			- 76,484	
		Rounding		+ 40			- 11	
		Deduct—Probable saving ...		- 2,800			- 7,100	Non-voted.
		Do. do. ...		- 81,500			- 49,400	
		Total, IV—Executive ...		25,76,000			25,99,400	
		Expenditure in England.						
		Leave, deputation, salaries, etc.		66,000			87,600	Non-voted.
		Do. do. ...		35,300			25,500	
		Sterling overseas pay ...		41,300			41,200	Non-voted.
		Do. do. ...		4,800			2,400	
		Total, expenditure in England ...		1,47,400			1,56,700	
		V—Medical.						
		(*a*) *Pay of Officers*—						
1	1	Inspecting Medical Officer ...		5,960	6,200	...		(i) A special pay of Rs. 200 per mensem has been granted to the Inspecting Medical Officer, Lloyd Barrage and Canals Construction, for so long as he performs the duties of the Chief Medical Officer on the project in addition to his own duties.
		Special pay		...	...	2,400(i)		
				5,960	6,200	2,400	8,600	
		(*b*) *Pay of Establishment*—						
18	18	Subordinate Medical Service Officers (temporary) ...		21,027	18,887	...		(ii) *Vide* paragraph 254 of the Note on the Budget for the Lloyd Barrage and Canals Construction Scheme for 1930-31.
		Special pay		...	...	275(ii)		
2	2	Nurses (temporary) ...		3,000	3,000	...		
11	11	Compounders (temporary) ...		5,886	5,760	...		
10	10	Dressers (temporary) ...		3,600	3,600	...		
6	6	Sweepers (temporary) ...		1,440	1,440	...		
40	36	Peons and Messengers (temporary) ... ... Ward Orderly (temporary) ... Chowkidars, Bhisties and Khalasis (temporary) ...		16,196	2,872	...		
2	2	Clerks		1,602	1,668	...		
2	2	Sanitary Inspectors ...		2,435	2,668	...		
				49,186	44,355	275	44,630	
		(*c*) *Allowances, etc.*—						
		Travelling allowance ...		10,000	10,000	...		
		House-rent allowance ...		600	600	...		
				10,600	10,600	...	10,600	
		(*d*) *Contingencies*—						
		Contingencies		26,000	18,000	...		
				26,000	18,000		18,000	
		Add—Leave allowance and officiating allowance ...		2,758			2,648	
		Deduct—Leave allowance and officiating allowance ...		- 2,758			- 2,648	
		Deduct—Probable savings ...		- 2,700			- 1,600	
		Rounding		- 46			- 30	
		Total, Medical Establishment		89,900			80,200	

Rs. 33,02,271 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*concld.*

Number 1929-30	Number 1930-31	Particulars	Actuals, 1928-29	Budget estimate, 1929-30	Budget estimate, 1930-31: Provision for items provided in budget estimate, 1929-30	Budget estimate, 1930-31: Provision for items not provided in budget estimate, 1929-30	Budget estimate, 1930-31: Total	Remarks
		VII—Special Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	
		(a) Pay of Officers—						
1	1	Revenue Officer ...		25,400	25,400	...		Non-voted.
		Special pay ...		6,000	6,000	...		Non-voted.
1	1	Chitnis to Revenue Officer ...		3,075	3,120	...		
		Special pay		488	494	...		
		(b) Pay of Establishment—		34,963	35,014	...	35,014	
		Office Establishment (temporary)		23,883	24,882	...		
		Special pay		276	260	...		
		Petty Establishment (temporary)		4,548	4,608	...		
		(c) Allowances, etc.—		28,657	29,750	...	29,750	
		House-rent allowance ...		1,572	1,368	...		
		Tentage allowance ...		360	360	...		Non-voted.
		Do. do. ...		120	120	...		
		Travelling allowance ...		3,500	4,000	...		Non-voted.
		Do. do. ...		6,000	5,500	...		
		Compensatory allowance ...		2,078	1,536	...		
		(d) Contingencies—		13,630	12,884	...	12,884	
		Contingencies		6,000	5,000	...		
				6,000	5,000	...	5,000	
		Leave and officiating allowance.		1,647			1,704	
		Deduct—Leave and officiating allowance		−1,647			−1,704	
		Deduct—Probable saving ...		−300			−700	Non-voted.
		Do. do. ...		−2,200			−900	
		Rounding		−50			−48	
		Total, Special Revenue ...		80,700			81,000	
		Grants-in-aid, contribution, etc.—						
		Contributions for Passages of officers transferred to or from other Governments Departments, etc., etc. { *Non-voted.* / Voted ...		10,200 ...	10,200 600	... ...		Non-voted.
				10,200	10,800	...	10,800	
		Secretariat charges debitable to the L. B. and C. C. Project...		44,500	33,400	...	33,400	
		(a) Pay of Officers—						
		Special pay of the Deputy Financial Adviser ...		1,800	1,800	...	1,800	Non-voted.
		(c) Allowances, etc., and (d) Contingencies.—						
		Travelling allowance and contingent expenditure of the Advisory Committee ..		...	...	3,000(*i*)	3,000	(*i*) *Vide* paragraph 254 of the Note on the Budget for the Lloyd Barrage and Canals Construction Scheme for 1930-31.
		Abstract—						
		Total I—Chief Engineer...		1,79,600			1,76,000	
		,, II—Specialist Officers.		16,900			17,500	
		,, III—Superintending Engineers ...		3,30,900			3,35,200	
		,, IV—Executive Engineers ...		25,76,000			25,99,400	
		,, Expenditure in England.		1,47,400			1,56,700	
		,, V—Medical Establishment ...		89,000			80,200	
		,, VII—Revenue Establishment ..		80,700			81,000	
		Grants-in-aid contribution, etc.		10,200			10,800	
		Secretariat charges debitable to the L. B. and C. C. Project...		44,500			33,400	
		Special pay of the Deputy Financial Adviser ...		1,800			1,800	
		Travelling allowance and contingent expenditure of the Advisory Committee ...		...			3,000	
		Grand Total ...	33,02,271	34,77,000			34,95,000	
		Voted		28,49,000			28,53,000	
		Non-voted		6,28,000			6,42,000	

Rs. 33,02,271 for pay of officers and establishment, allowances and contingencies.

LLOYD BARRAGE AND CANALS CONSTRUCTION.

Statement showing requirements of Plant and Machinery for the year 1930-31 (chargeable to I-Works).

Serial No.	Quantity	Description	Rate	Unit	India	Abroad	Total	Remarks
1	2	3	4	5	6	7	8	9
			Rs.		Rs.	Rs.	Rs.	
		LLOYD BARRAGE CIRCLE.						
		Right and Left Works Divisions.						
1	2,817 tons	Steel sheet piling ..	185	Ton	1,69,100	3,51,900	5,21,000	
2	36 sets	Gates for Barrage ..	37,000	Set	2,78,500	10,53,500	13,32,000	
3	28 sets	Gates for Regulators ..	21,939	Set	1,20,350	4,93,950	6,14,300	
		Total ..			5,67,950	(a) 18,99,350	24,67,300	(a) Includes Rs. 3,35,185 for Customs duty.
		Add—For erection charges for items 2 and 3			50,500	2,30,200	2,80,700	
		Total ..			6,18,450	21,29,550	27,48,000	
		Deduct—On account of depreciation					—6,52,400	
							20,95,600	
		Quarries Division.						
4	Lump	Repairs to plant and machinery		Lump	11,280	..	11,280	
		Deduct—On account of depreciation					—1,06,680	
							—95,400	
		Communications Division.						
5	Lump	Repairs to plant and machinery		Lump	5,000	..	5,000	
		Deduct—On account of depreciation					—1,90,000	
							—1,85,000	
		Power Supply Division.						
6	Lump	Water supply—Miscellaneous additions and alterations ..		Lump.	3,000			
7	Lump	Electric Power Plant—Extensions and additions ..		Lump	13,000			
8	252 tons	Steel sheet piling ..	185	Ton	15,100	(b) 31,500		(b) Includes Rs. 9,100 for Customs duty.
9	Lump	Miscellaneous Plant ..		Lump	15,000			
10	Lump	Repairs to various items of plant		Lump	1,75,000			
		Total ..			2,21,100			
		Less—On account of credit from Right and Left Works Divisions			—1,88,900			
		Total ..			32,200	31,500	63,700	
		Deduct—On account of depreciation					—1,15,400	
							—51,700	
		Net Total, Lloyd Barrage Circle					17,63,500	

Serial No. 1	Quantity 2	Description 3	Rate 4	Unit 5	India 6	Abroad 7	Total 8	Remarks 9
			Rs.		Rs.	Rs.	Rs.	
		Rohri Canal Circle.						
11	65 Nos.	Radial gates for Regulators ..	At an average rate of Rs. 16.	Sq. ft.	2,00,040	..	2,00,040	
12	334 Sq. ft.	Screw gates for Regulators ..	20	Sq. ft.	6,680	..	6,680	
13	9 Sq. ft.	Vertical gates for Regulators..	20	Sq. ft.	180	..	180	
14	58 Sq. ft.	Vertical gates for Regulators..	35	Sq. ft.	2,030	..	2,030	
		Iron work for bridges.						
15		R. S. Joists Railings of angle iron including bolts, tie rods, etc.		Lump	2,025	..	2,025	(c) Includes Rs. 20,955 for Customs duty as although the stores are to be obtained through the Indian Stores Department, Delhi, the Customs duty is payable by the purchasers according to the terms of contract.
		Total ..			(c) 2,10,955	..	2,10,955	
		Total, Gross provision ..			10,66,785	21,61,050	32,27,835	
		Deduct—Credits on account of depreciation, etc. ..					—12,53,380	
		Net provision ..					19,74,455	

Statement showing requirements of Plant and Machinery for the year 1930-31 (chargeable to I-Works)—concld.

Abstract of cost of stores (chargeable to I-Works).

1	Lloyd Barrage Circle 2	North-Western Circle 3	Eastern Nara Circle 4	Rohri Canal Circle 5	Western Circle 6	Draglines Division 7	Total 8	Remarks 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure in England	18,16,765	....	....	....	....	....	18,16,765	
Customs duty ..	3,44,285	....	....	....	....	....	3,44,285	
Total ..	21,61,050	....	....	....	....	....	21,61,050	
Expenditure in India ..	8,55,830	....	....	2,10,955*	....	....	10,66,785	
Grand Total ..	30,16,880	....	....	2,10,955	....	....	32,27,835	
Deduct—On account of credit due to depreciation, etc. ..	—12,53,380	....	....	....	....	....	—12,53,380	
Net provision ..	17,63,500	....	....	2,10,955	....	....	19,74,455	

* Includes Rs. 20,955 for Customs duty—*vide* note (c) in the remarks column on page 208.

Statement showing requirements of Plant and Machinery for the year 1930-31 chargeable to the head "Suspense."

Serial No.	Quantity	Description	Rate	Unit	India	Abroad	Total	Remarks
		Draglines Division.			Rs.		Rs.	
1	Lump	Spares for 300-Ruston		Lump	1,00,000			
2	Lump	Spares for 320-Bucyrus		Lump	1,00,000			
3	Lump	Spares for 6-Ruston		Lump	20,000			
4	Lump	Spares for 24-Diesel		Lump	40,000			
5	Lump	Spares for 30-Bucyrus		Lump	70,000			
6	Lump	Spares for 50-Bucyrus		Lump	70,000			
7	Lump	Spares for 20-Bucyrus		Lump	50,000			
8	Lump	Ropes		Lump	1,00,000			
9	Lump	Miscellaneous		Lump	18,500			
					5,68,500		5,68,500	
		Deduct—Credits on account of issues of Dragline Spares to Divisions for which provision is made under T-Works ..					—8,98,000	
					Net provision ..		—3,29,500	

56-A—Capital Outlay on Improvement of Public Health (Transferred).

Description.	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
1. Poona Drainage Improvement Scheme—1st Section	..	..	..	69
2. Poona Drainage Improvement Scheme—2nd Section	3,72	1,89	3,59	1,98
3. Improvements of the distribution system of the Poona Cantonment water supply ..	1,91	80	52	1,04
4. Installation of additional Paterson filters for the Poona Cantonment water works ..	..	2,01	1,51	..
5. Improvements to Kirkee water supply ..	..	2,00	30	3,70
6. Annual instalment for purchase of Kirkee water supply from Military authorities	..	..	..	25
7. Remodelling the Mutha Right Bank Canal into sections	..	..	..	64
8. New water pump for the Poona Cantonment water works	..	..	..	57
9. Regrant of lapses	..	..	..	78
Deduct for probable lapses	..	..	..	—78
Total ..	5,63	6,70	5,92	8,87

255. *Item (1).*—According to the Poona Drainage Improvement Scheme the funds for works chargeable to local bodies other than the Poona City Municipality are found in the first instance by Government and are recouped by means of rent for the common sewage which is so calculated as to enable the capital with interest and depreciation charges to be recovered within 40 years. The amount proposed is the last instalment of the loan sanctioned in the scheme to other local bodies.

256. *Item (2).*—The cost of the 2nd section of the Poona Drainage Scheme is to be met entirely by Government. The revised estimate for 1929-30 when compared with the current year's budget provision shows an excess of 1,70, which is due to the expenditure in the current year for providing Hume pipe lines to the effluent irrigation area, the working of which is remunerative. The whole of this latter work is estimated to cost 3,68. As 1,70 will be spent during the current year, the remaining amount has been provided in next year's estimates.

257. *Item (3).*—Owing to rains the work of carrying out improvements to the distribution system in the High Service Zone area of the Poona Cantonment water-supply was delayed this year. As the budgetted grant of 80 will not therefore be fully utilised, 28 have been surrendered to Government. The amount required next year to complete the work will be made available from the sum provided for regrant of lapses. This accounts for the decrease in the revised estimate for the current year. The next year's provision for the item is mainly intended for the carrying out of several urgently needed improvements in the distribution system in the different zones of the Poona Cantonment Water Works.

258. *Item (4).*—As it is expected that the provision of 2,01 budgetted this year for the installation of additional Paterson filters for the Poona Cantonment water works will not be fully utilised, 50 have been surrendered to Government. This accounts for the decrease in the revised estimate. The amount required next year will be made available from the provision for regrant of lapses.

259. *Item (5).*—As the Kirkee water-supply works were handed over to this Government by the Military authorities late in the current year, the improvements to be carried out therein in accordance with the terms of the transfer could not be undertaken early enough to utilise fully the provision made in the current year's budget. Hence in the revised estimate only 30 have been retained. Next year it is estimated that 3,70 will be required to carry out the improvements and this amount has accordingly been provided for.

260. *Item (6).*—This is the amount payable annually to the Military authorities for 20 years till the full price of the works, *viz.*, 5,00 is paid off.

261. *Items (7) and (8).*—These have been explained in the list of new items, *vide* items Nos. 47 and 48 under " 56-A—Capital Outlay on Improvements of Public Health ".

59, Bombay Development Scheme.

262. The estimates under this head are explained in the memorandum at pages 225-238.

60, Civil Works.

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Expenditure	37,22	42,07	42,07	24,38

263. The decrease of 17,69 in the budget estimate for 1930-31, as compared with that for 1929-30, is due to the fact that large projects such as the Nasik Road Central Prison, the extension of the J. J. Hospital Group and the Sukkur-Shikarpur Road, etc., are nearing completion.

The amount of 24,38 has been distributed as under :—

Works in progress	12,52
New works	7,37
Liabilities under the Workmen's Compensation Act ..	4
Establishment	4,66
Tools and Plant	58
Lump *deduction* on account of probable savings on works	—79
Lump provision for regrant of lapses	2,00
Deduct—on account of probable lapses in the Budget year	—2,00
	24,38

264. The provision for works in progress will be utilised on the following works :—

Jails and Convict Settlements.—Central Prison at Nasik Road (2,89).

Medical.—Projects for the Sassoon Hospital, Poona (1,10) ; Extension of the J. J. Hospital Group, Bombay (1,83).

Miscellaneous Departments.—Public Buildings on the Artillery Maidan, Karachi [Preliminary development (38)].

Communications.—Improvements to Sukkur-Shikarpur Road (26) ; Bridge over the river Tapti at Gidhad site on Bombay Agra Road (3,00) ; Improvements to Hatkhamba Poladpur Road (87) ; Improvements to Pali Phonda Road (1,13) ; Improvements to Dharamtar Mahableshwar Road (1,06).

The provision of 7,37 for new works is intended for the major works shown in statement GG.

60-A, Other Provincial Works not charged to Revenue (Reserved).

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement charges ..	1	51	6	62
(2) Contribution for the services rendered to the Karachi Estate Board by the Town Planning and Valuation Department in connection with the development of the Artillery Maidan	..	4	4	3
Total ..	1	55	10	65

265. *Item (1).*—The development of the Artillery Maidan, Karachi, has entailed the acquisition of private properties, without which the scheme of development cannot be proceeded with. A provision of Rs. 51,000 was made for this purpose in the current year's budget. It is however anticipated that only Rs. 6,000 will be spent. For the next year Rs. 62,000 have been provided for the same purpose. This includes a provision of Rs. 1,000 for advertisement charges for the sale of plots.

266. *Item (2).*—A committee of Government officials called the Karachi Estates Board has been constituted by Government for the proper administration and development of the valuable Government estates comprising land already transferred and to be transferred by the Army Department in connection with the development of the Artillery Maidan Scheme. For the more efficient performance of its duties the Board has found it necessary to utilise the services of the Town Planning and Valuation Department in an advisory capacity, and in return for such services it has agreed to pay an annual contribution to that Department. A provision of Rs. 4,000 was accordingly made in the current year's budget for this purpose. For the next year Rs. 3,000 have been provided, and deduct entries of equal amounts under "33, Public Health" have been made.

60-B, Payment of Commuted value of Pensions (Reserved).

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Payment of commuted value of pensions ..	16,08	13,20	15,74	14,30
Deduct—Capital portion of equated payments out of revenue	—32	—69	—73	—1,23
Deduct—Recoveries of commuted value of pensions from other Governments ..	—7,20	—4,48	—4,00	—5,23
Total	8,56	8,03	11,01	7,84

267. With effect from the year 1926-27, all payments on account of the commutation of pensions whether made in England or in India are brought to account in India on the books of this Government under the capital major head "60-B". The purpose of this procedure is that commutation, if otherwise in order, should not be postponed for reasons of difficulty about funds. The amount debited to the capital major head "60-B" in each year is to be repaid from revenue by equated payments spread over 15 years, which are to include interest on the capital invested. The equated payments in respect of each year are to commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the revenue head "45, Superannuation Allowances and Pensions" and credits are transferred to (*a*) the capital head "60-B" of the capital portion of the payments and to (*b*) "19, Interest on Ordinary Debt" of the interest portion.

268. *Deduct—Capital portion of equated payments out of revenue.*—The current year's revised estimate includes the capital portion of equated payments for the three years ending 1928-29 whereas the next year's budget estimate includes that for the four years ending 1929-30.

269. *Deduct—Recoveries of commuted value of pensions from other Governments.*—The progress of the actuals of the current year indicates that the sanctioned estimate for 1929-30 is not likely to be realized. The revised estimate has therefore been taken at 4,00. The next year's estimate has been based on the average of past actuals.

Debt, Deposits and Advances.

The following explanation is offered of the figures entered under this head :—

Receipt.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*a*) Transfers from Famine Relief Fund ..	24,02	..	26,39	20,91

270. According to Schedule IV to the Devolution Rules, the excess balance in the Famine Relief Fund can be utilised (*i*) in granting loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, and (*ii*) in the repayment of advances from the Provincial Loans Fund. The loans under (*i*) are to be made through the Provincial Loans and Advance Account and the amount thus drawn from the fund is to be repaid with interest to the fund by equated instalments. The amounts under (*ii*) are not to be repaid to the fund. The credit of the equated instalments is to be given to the head "Famine Relief Fund" (Receipt side) while the corresponding debit is to be shown, in respect of the interest portion, under the revenue head "20, Interest on other obligations", and, in respect of the principal portion, under a deposit head "Transfers from Famine Relief Fund" (Disbursement side). The amounts drawn from the fund are to be debited to the head "Famine Relief Fund" (Disbursement side) and credited to the head "Transfers from Famine Relief Fund" (Receipt side), the actual amounts of loan given to cultivators being shown under "Loans and Advances by the Provincial Government" (Disbursement side) and those utilised for the repayment of advances being shown under "Repayment of advances from the Provincial Loans Fund".

In the last October Session the Legislative Council sanctioned a supplementary grant of 20,00 for advances to cultivators for flood-relief in Sind. A further allotment of 6,39 has been sanctioned for this purpose in anticipation of the approval of the Council. The total sum of 26,39 will be withdrawn from the excess balance in the Famine Relief Fund this year. Hence it has been entered in the revised estimate under "Famine Relief Fund" (Disbursement side) together with a corresponding credit under the head "Transfers from Famine Relief Fund". Next year it is proposed to withdraw 14,02 to finance tagavi advances to cultivators and 6,89 to meet part of the repayment of 29,00 to the Provincial Loans Fund. The total sum of 20,91 has accordingly been entered in the budget estimates for 1930-31 under Famine Relief Fund (Disbursement side) together with a corresponding credit under the head "Transfers from Famine Relief Fund". The sum of 26,39 to be withdrawn this year will be repaid to the fund within ten years beginning from 1930-31 by an annual equated instalment of 3,34.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*b*) Famine Relief Fund	8,93	9,54	9,88	10,70

271. Under this head credit is given to (*i*) interest to be recovered from the Government of India on the balance of the Famine Relief Fund, (*ii*) payment of interest on, and repayment of principal of, advances drawn from the fund to

finance the Provincial Loans and Advance Account and (*iii*) recoveries of famine expenditure. The above figures are distributed as follows :—

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*i*) Interest on the balance	7,70	6,46	6,80	4,30
(*ii*) Payment of interest on, and repayment of principal of advances drawn from the excess balance in the Fund to finance the Provincial Loans and Advance Account ..	..	2,96	2,96	6,30
(*iii*) Recoveries of famine expenditure ..	1,23	12	12	10

The increase in the revised estimate under (*i*) as compared with the budget estimate for 1929-30 is due to the rate of interest being increased from the rate of 4 per cent., which was adopted for the budget estimate, to 4½ per cent. The decrease in the next year's estimate as compared with the current year's budget and revised estimates is due to there being a less balance in the fund. It will be more than set off by the increase under the next head.

The increase in next year's budget estimate under (*ii*) over the current year's estimate is due to the credit of the equated instalments of 3,34 in repayment of the amount to be withdrawn this year from the fund to finance tagavi advances (see paragraph 270 above).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*c*) Appropriation for Reduction or Avoidance of debt—				
(1) Sinking Fund—Bombay Development Loan	13,88	14,62	14,62	15,40
(2) Other appropriations	6,99	8,51	8,37	9,21

272. For items (1) and (2) see paragraphs 106 and 108 under "21, Appropriation for Reduction or Avoidance of Debt" respectively. The figures mentioned against the item (1) represent the credit of the amount of the 1 per cent. contribution to the depreciation fund for the amortisation of the Bombay Development Loan debited to "21" *plus* the interest on the invested accumulations of the fund.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*d*) *Depreciation Fund of Government Presses*—				
Government Central Press	1,39	55	36	50
Yeravda Prison Press		10	13	15
Commissioner's Press, Karachi		6	9	6
Total ..	1,39	71	58	71

273. The Depreciation Fund is made up of (*i*) the amount of depreciation written off during the year and (*ii*) the book value of the articles disposed of during the year. Owing to the financial stringency type is being used until completely unfit for use and all dead stock articles are kept in use until their further repair becomes absolutely impossible instead of being disposed of and hence the receipt under (*ii*) is far less than that anticipated which accounts for the decrease

in the revised estimate for 1929-30. The budget estimate for 1930-31 is based on the probable receipts under the above heads.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(c) Loans and advances by Provincial Governments—				
(1) Repayment of loans given to Presidency Corporations—				
(i) Out of Bombay Development Loan ..	3,44	3,67	3,67	3,91
(ii) Out of advances from the Provincial Loans Fund	4,29	32,40	57,76	36,76
(2) Recoveries from cultivators, local bodies and others	43,71 +59*	54,76 +65*	54,21	49,64

* *Note.*—These figures represent recoveries in respect of advances given under the State-aided Building Scheme. In the revised estimates for 1929-30 and the budget estimates for 1930-31 they have been included in the figures of recoveries under the Provincial Loans and Advance Account.

274. Item (1) (*i*) represents repayment by the Bombay Port Trust in respect of the Bombay Development Loan. Please see paragraph 106 under "21, Appropriation for Reduction or Avoidance of Debt".

275. Item 1 (*ii*) represents repayments by the Port Trust, Bombay, the Bombay Municipality and the Bombay Improvement Trust of loans advanced to them :—

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Port Trust	4,29	4,53	4,53	4,79
Bombay Municipality	..	17,37	32,23	19,47
Improvement Trust	..	10,50	21,00	12,50

276. The Port Trust is repaying the loans advanced to it from the funds borrowed by this Government from the Government of India during 1921-22, 1923-24 and 1924-25 by equated instalments of principal and interest spread over 30 years. The amounts shown above represent the principal portion included in such instalments.

The Improvement Trust is repaying the loans by fixed instalments of principal, spread over 30 years with accrued interest on the outstanding amounts. As 31st March 1929 was a holiday, the instalments due on that date were paid by the Trust on 2nd April 1929 with the previous approval of Government. Hence the revised estimate for the current year exceeds the budget estimate for the same year.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts for (*i*) general purposes, and (*ii*) development purposes. The Municipality is repaying (*i*) by annual equated instalments of principal and interest spread over 30 years. The loans for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it had proposed to repay on 31st March 1929 the accumulations in the sinking funds maintained by it and to repay the balance of 1923-24 loans, not on the basis of equated payments but by fixed sums spread over 13 years with accrued interest and the balance of 1924-25 loans by equated instalments of principal and interest spread over 30 years, starting from the current year. As 31st March 1929 was a holiday, the amount promised to be paid on that date was actually paid on 2nd April 1929 with the previous approval of Government. This accounts for the increase in the revised estimate as compared with the budget estimate for the current year.

The repayments to the Provincial Loans Fund of the principal corresponding to the payment by these local bodies will be made through the head "Repayment of advances from the Provincial Loans Fund" (Disbursement) (see paragraph 293 below).

277. As regards item (2) the following statement shows the transactions of the current and ensuing years under the Provincial Loans and Advance Account :—

	Accounts, 1928-29.		Budget estimate, 1929-30.		Revised estimate, 1929-30.		Budget estimate, 1930-31.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to cultivators	38,39	32,46	10,86	41,30	36,41	36,10	14,10	41,85
Loans through Co-operative Societies and Banks ..	50	2,41	3,50	58	3,50	5,05	3,50	15
Loans for the purpose of Co-operative Societies Act ..	4	45	10	17	9	21	6	16
Loans to Provincial Co-operative Bank for Land Mortgage Bank	1,76	..	..	..	..	..	..	..
Loans to Gujarat Talukdars ..	..	71	..	15	..	29	..	18
Loans to Indian States and Landholders and Notabilities ..	..	1,22	..	1,23	..	58	..	1,48
Loans to Local Bodies on account of Public Works ..	4,15	2,55	4,75	2,40	3,60	1,81	5,50	2,53
Loans to non-agriculturists in flood affected areas ..	4,76	1,61	..	56	..	65	..	84
Loans to Co-operative Housing Reconstruction Societies in flood affected areas ..	3,22	1,18	..	70	..	61	..	61
Loans to Co-operative Housing Societies ..	1,25	83	7,50	40	4,70	7,49	6,50	44
Loans under the State Aided Building Scheme ..	..	..	..	..	6,25	1,11	5,50	1,08
Other Miscellaneous Loans	1,26	29	1,50	7,27	1,58	31	1,58	32
Total ..	55,33	43,71	28,21	54,76	56,13	54,21	36,74	49,64

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*f*) Advances from Provincial Loans Fund—				
(*i*) Adjustment of balance of advances of 1922-23 outstanding on 1st April 1929 ..	..	..	7,00,98	..
(*ii*) For Development Department ..	75,21	15,50	15,50	..
(*iii*) For other purposes	3,42,13	3,98,41	3,64,41	4,38,26

278. *Item* (*i*).—The full amount of advances borrowed from the Government of India during 1922-23 outstanding on 1st April 1929 have been considered as repaid to the Provincial Loans Fund, and a fresh advance on the same date of an equivalent amount at the current year's rate of interest is considered to have been reborrowed. Hence the amount of 7,00,98 shown "under revised estimate, 1929-30" against item 1 above represents the new money drawn while a corresponding entry representing the amount repaid has been made on the expenditure side under "Repayment of advances from the Provincial Loans Fund" see item (*i*) in paragraph 288 below.

279. The loans to be drawn this year and to be borrowed next year are distributed as follows :—

—	1929-30.	1930-31.
Lloyd Barrage	3,21,57	3,62,13
Other Irrigation—		
Productive	....	22,56
Unproductive	10,96	20,10
Other Purposes—		
Productive	3,96	8,70
Unproductive	27,92	24,77
Development Department	15,50	....
	3,79,91	4,38,26

The total amount of loan budgetted for this year has been reduced by Rs. 34 lakhs as while reallocating our debt that amount was found to have been unutilised at the end of 1929-30.

In the current year it is anticipated that there will be a total net saving of 38,52 in the loan money as under :—

Lloyd Barrage	+18,25
Other Irrigation—	
Productive	—9,12
Unproductive	—1,63
Other Purposes—	
Productive	+82
Unproductive	+8,48
Development purposes	+21,72
	38,52

This amount has been taken into account in reducing the borrowings next year to meet capital expenditure under various heads which aggregate 4,76,78. Hence it is proposed to borrow 4,38,26 as shown above.

Disbursement.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*a*) Miscellaneous Government Account ..	3,44	..	3,67	3,91

280. See paragraph 106 under "21-Appropriation for Reduction or Avoidance of Debt".

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*b*) Transfers from Famine Relief Fund ..	..	2,00	2,00	4,23

281. See paragraph 270 above.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*c*) Famine Relief Fund	40,23	30,49	77,15	29,91

282. The current year's budget estimate of 30,49 was to be transferred to the revenue account.

As explained in paragraph 209 under XXXII-Transfers from Famine Relief Fund, 50,76 will be drawn from the excess balance in the Famine Relief Fund to meet revenue charges this year and 26,39 will be required for advances to cultivators (see paragraph 270 above). The revised estimate has therefore been placed at 77,15.

Next year's budget estimate of 29,91 includes 9,00 to meet revenue charges and 20,91 to meet advances to cultivators and part of the 29,00 instalment for the repayment of Pre-Reform Provincial Loan Debt (See paragraph 270 above).

The balances of the Famine Relief Fund for the 3 years ending 1930-31 will be as follows :—

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Opening balance	2,01,74	1,66,00	1,70,44	1,03,17
Receipts	+8,93	+9,42	+9,88	10,70
Expenditure	—40,23	—30,49	—77,15	—29,91
Closing balance	1,70,44	1,44,93	1,03,17	83,96

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*d*) Appropriation for Reduction or Avoidance of Debt	3	12	15	15

283. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Bombay Development Loan.

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*e*) Sinking Fund Investment Account ..	13,83	14,62	14,47	15,25

284. See paragraph 106 under "21-Appropriation for Reduction or Avoidance of Debt".

	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*f*) *Depreciation of Government Presses*—				
Government Central Press ..	32	45	31	26
Yeravda Prison Press ..		11	8	8
Commissioner's Press, Karachi ..		1	1	5
Total ..	32	57	40	39

285. Owing to the financial stringency replacements are being, and will as far as possible be, avoided, and this accounts for the decrease in the current year's revised and next year's budget estimates.

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*g*) Loans and Advances by Provincial Government—				
(*i*) For Development for Co-operative Societies and the public	4,85	4,30	..	..
(*ii*) For other purposes	55,33	28,21	56,13	36,74

286. Item (*i*) represents the advances given to the public and to Co-operative Housing Societies under the state-aided building schemes. Hitherto they were considered as given by the Development Department from advances obtained from the Provincial Loans Fund. They will now be brought within the ordinary Provincial Loans and Advance Account. Hence the revised estimate for 1929-30 and the budget estimate for 1930-31 are shown as nil, the provision being included under item (*ii*).

287. Item (*ii*): The details of the figures shown against item (*ii*) have been given in paragraph 277 above. The revised estimate of 56,13 exceeds the budget estimate of 28,21 by 27,92. The excess is mainly due to the inclusion of the provision for item (*i*) as well as to additional tagavi advances being given for flood-relief purposes in Sind (*see* paragraph 270 above).

—	Accounts, 1928-29.	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(*h*) *Repayments of Advances from Provincial Loans Fund*—				
(1) Adjustment of the balance of 1922-23 advances outstanding on 1st April 1929 ..	..	..	7,00,98	..
(2) Bombay Development	..	2,05,22	..	2,05,22
(3) Provincial Advance and Loan account—				
(*i*) Pre-Reform	29,00	29,00	29,00	29,00
(*ii*) Post-Reform	..	..	..	58
(4) Other Irrigation Works and other works	7,13	9,01	8,90	10,24
(5) Presidency Corporations	29,86	32,40	32,19	36,76
	65,99	2,75,63	7,71,07	2,81,80

288. For item (1) *see* paragraph 278 above.

289. Item (2): When the current year's budget was framed this Government thought that Block 8 in the Back Bay reclaimed area would be taken over by the Military authorities in the current year and that its price would be adjusted towards the repayment of the advances drawn for Development purposes.

The Bombay Government still claim that the Block 8 was in a fit condition to be transferred to the Military authorities on 2nd May 1929 but as the matter is now likely to be referred to arbitration, it is unlikely that any decision will be arrived at before the close of the current financial year. Hence the provision made in the current year's budget estimate for item 2 has been omitted from the revised estimate and entered in the next year's budget estimate.

290. Item 3 (*i*) represents the annual instalment payable under Devolution Rule 23. Of the 29,00 for next year 6,89 will be met from the excess balance in the Famine Relief Fund (*see* paragraph 270 above). At the end of 1930-31 the outstanding balance will amount to 44,66.

291. Item 3 (*ii*): Advances drawn from the Provincial Loans Fund for financing the Provincial Loans and Advance Account are being repaid in annual equated instalments of principal and interest on the basis of 50 years in the case of productive items and 30 years in the case of unproductive items. In the scheme for the reallocation of advances drawn from the Provincial Loans Fund, Rs. 113·4 lakhs (in all) have been transferred from Development purposes to the financing of the Provincial Loans and Advance Account, and this amount together with the amount of Rs. 1·54 lakhs previously borrowed for the latter purpose will be repaid with effect from 1930-31 on the basis mentioned above. The sum of 58 shown against item 3 (*ii*) represents the principal portion of the annual equated instalment calculated on the above lines, the interest portion being debited to "19, Interest".

292. Item 4. *See* paragraph 108 under "21, Appropriation for Reduction or Avoidance of Debt".

293. Figures against item 5 have been explained in paragraphs 275 and 276 above. The difference between the figures shown against item 5 and those shown in paragraph 275 above for accounts 1928-29 and for the revised estimate 1929-30 is due to the fact that though the Bombay Municipality and the Improvement Trust did not pay their instalments on 31st March 1929, the book-transfer from the account of the Bombay Government to that of the Government of India was made on that date.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER THE MAJOR HEAD OF CAPITAL EXPENDITURE AND RECEIPTS RELATING TO THE BOMBAY DEVELOPMENT SCHEME.

(All figures in this note are in thousands of rupees unless otherwise specified.)

All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59-Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII—Bombay Development Scheme." From the year 1927-28, revenue heads "42 and XXXI—Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the industrial housing scheme was transferred to that head. During 1928-29, two more schemes, *viz.*, the schemes of water and electric supply at Ambernath were transferred to the revenue heads. Government have now decided to abolish the Development Department from 1st March 1930, and to transfer all charges pertaining to the schemes of the Department, excepting only those pertaining to the Back Bay Scheme, to the revenue heads in the budget, with effect from the next financial year. In other words, it has been arranged that from next year only the expenditure pertaining to the Back Bay Scheme will be met from borrowed money. The charges on account of all the other schemes of the Department which have been considerably reduced by the abolition of the Development Department will all be met from the provincial revenues.

2. In consequence of the changes explained in the preceding paragraph all the receipts and credits pertaining to the schemes of the Development Department which are of a revenue nature are transferred to the receipt heads "V-Land Revenue", and "XXXI—Bombay Development Scheme" and all the expenditure to the expenditure heads "5-Land Revenue," "22-General Administration," "41-Civil Works" and "42-Bombay Development Scheme." and High Commissioner's estimates. The part of the budget dealt with in paragraph 4 relates only to capital expenditure and capital receipts, and the deficit to be covered by borrowing.

3. As regards the Back Bay Reclamation Scheme, Government are at present working on the programme approved by the Legislative Council at the budget session in 1927, *viz.*, reclamation of blocks 1, 2, 7 and 8 with a marine promenade connecting blocks 2 and 7. Dredging operations finally terminated in March 1929, when the wet filling of block 2 was completed. The dry filling and topping of block 1 was completed in October 1929, and that of block 2 is being done now. It is likely to be completed by April 1930, and thereafter the dry filling and topping of block 7 is due to be taken in hand. In the next year's budget estimate, provision has been made for dry filling at the rate of five rakes a day during the dry season and two or three rakes a day during the wet season and for filling by motor lorries. The rate for dry filling by rakes adopted in the budget estimate is a little under Rs. 1-3-0 per cubic yard, the actual rate prevailing at present. Provision has also been made for the road between blocks 1 and 2 in extension of Church Gate Street and for a road to give access to the proposed recreation ground in block 1. Provisions are also made for the necessary drains, for grassing the recreation ground in block 1, for medical and sanitary works, and for annual repairs and maintenance.

4. The following statement shows the transactions of capital nature :—

59—Bombay Development Scheme.

	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
A—Works and Acquisitions ...	23,64	23,00	20,85
B—Establishments and contingencies.	5,77	5,35	1,99
C—Tools and Plant	4	2	...
D—Grants and advances to local authorities ...	—1,18	—75	...
Deduct—Anticipated receipts from sales of surplus plant ...	...	—1,08	—2,00
Deduct—Recovery of expenditure ...	—2,00	—1,87	...
Deduct—Probable savings ...	...	...	—2,00
Total ...	26,27	24,67	18,84

	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Deduct receipts of capital nature ...	-2,23,37	-19,68	-2,11,24
Add for grants lapsed in previous years.	2,00	...	2,00
Deduct for grants likely to lapse at the end of the year ...	-2,00	...	-2,00
Total	-1,97,10	4,99	-1,92,40

5. The details of the estimated expenditure on works, and aquisitions, establishments and contingencies, etc., and of capital receipts are shown as appendices A, B, C and D hereto.

6. It will be seen from appendices A and B, that the current year's budget and revised estimates of 23,64 and 23,00, respectively, are for works, repairs and land acquisition for the Back Bay Reclamation Scheme as well as for all suburban schemes (except the schemes of water and electric supply in the Ambernath Industrial area) and miscellaneous works, and establishments charges pertaining to them. As already explained the next year's estimates, however, provide only for works, etc., and establishment charges pertaining to the Back Bay Scheme. The provisions for the suburban and miscellaneous schemes are transferred next year to the head "42—Bombay Development Scheme".

From the appendices A and B hereto, it will be seen that the provisions for the Back Bay Scheme, this year's budget and revised and next year's budget are as follows:—

	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Back Bay Reclamation Scheme—			
Works, repairs and maintenance and land acquisition	19,61	19,51	18,85
Deduct receipts from sales of plant and recovery of expenditure ...	-2,00	-2,95	-2,00

The details of next year's budget estimates for establishments are given in Appendix C hereto. It will be seen therefrom that the total provision of 1,99 includes 1,61 for the cost of the Engineering establishment and their office staff, employed in connection with the Back Bay Scheme, and the balance of 38 is on account of part of Secretariat establishment charges debitable to this scheme. This is calculated at 2 per cent. of the expenditure on works and repairs. The provision for the Secretariat staff is made under "22—General Administration" and "41—Civil Works", and the amount of 38 debitable to the Back Bay Reclamation Scheme is credited to the head "41—Civil Works" by deduction of expenditure.

No provision is shown next year under the heads "C—Tools and Plant" and "D—Grants and Advances", as these heads are not connected with the Back Bay Reclamation Scheme.

7. The following are the details of the receipts of capital nature taken in reduction of expenditure:—

	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
(1) Sales of land—			
B-1, Back Bay Reclamation Scheme ...	2,05,22	...	2,05,22
B-7, Hornby Road	13,50	13,54	...
B-9, Dadar Distillery site	1,12	59	56
S-1, Kurla-Kirol	...	...	1,28
S-3, Trombay N. W.	50	25	27
S-6, Danda	46	1,75	1,00
S-7, Khar Model Suburb	1,75	2,75	2,00
S-8, Chapel Road	11	2	10
S-16, Shahar	...	16	16
Total ...	2,22,66	19,06	2,10,59

	Budget estimate, 1929-30.	Revised estimate, 1929-30.	Budget estimate, 1930-31.
Brought forward ...	2,22,66	19,06	2,10,59
(2) Sales of minor agricultural rights in properties acquired by the Development Department	35	36	38
(3) Rent from properties—			
B-1, Back Bay Reclamation Scheme ...	16	8	9
B-9, Dadar Distillery site	14	12	12
S-15, Ambernath Development ...	6	6	6
	2,23,37	19,68	2,11,24

8. The estimate of receipts from sale of land in Back Bay Scheme is the amount to be paid by the Government of India for the value of land in Block S to be taken over by the military authorities. When the current year's budget estimates were framed last year, it was anticipated that the military authorities would take over this land and pay for it this year. They have, however, not yet taken over this area and it is likely that they may take it over next year. Therefore the value of this area is taken into account in next year's estimates.

9. From the statement in paragraph 4 above, it will be seen that, according to the current year's revised estimates, the net estimated capital expenditure, after deducting estimated capital receipts therefrom, is 4,99. This amount will be met from borrowed money.

10. As regards the next year's estimates, the value of Block S is to be adjusted in repayment of the advances obtained from the Government of India by the Development Department, and is not, therefore, available for meeting capital expenditure during the year. Excluding this item, the estimated capital receipts next year are 6,02. Therefore the balance of 12,82 of capital expenditure will be met from borrowed money.

APPENDIX A.

59, Bombay Development Scheme.

Abstract Budget Estimate.

59, Bombay Development Scheme, Reserved	Budget Estimate, 1930-31	Revised Estimate, 1929-30	Budget Estimate, 1929-30
	Rs.	Rs.	Rs.
A—Works and Acquisitions—			
(a) (i) Bombay City Schemes—			
Works ... In progress	16,33,000	18,29,631	17,49,500
Works ... Not commenced	3,15,000		1,40,455
Deduct.—Anticipated receipts from sales of plant and recovery of expenditure.	– 2,00,000	– 2,95,000	– 2,00,000
(ii) Bombay City Schemes— Land Acquisition	1,000	800	Nil
(iii) Bombay City Schemes— Repairs and Maintenance	1,31,000	61,000	71,060
(b) (i) Suburban Schemes—			
Works ... In progress	.....	98,328	19,900
Works ... Not commenced	.....	– 22,000 (Premia receipts).	91,900
(ii) Suburban Schemes— Land Acquisition	.....	9,920	22,000
(iii) Suburban Schemes— Repairs and Maintenance	.....	2,45,750	2,49,205
(c) (i) General— Works	.....	.....	.....
(ii) General— Land Acquisition	.....	420	.....
(iii) General— Repairs and Maintenance	.....	16,143	16,430
Deduct.—Probable savings	– 2,00,000	.....	.....
B—Establishments and Contingencies	1,99,000	5,85,000	5,77,000
C—Tools and Plant	.....	1,562	4,470
D—Grants and advances to local authorities	.....	– 74,693	– 1,18,000
Add—for grants lapsed in previous years	2,00,000	.....	2,00,000
Deduct—grants likely to lapse at the end of the year ...	– 2,00,000	.....	– 2,00,000
Total ...	18,84,000*	24,66,871† or 24,67,000	26,26,920 or 26,27,000
Voted ...	18,56,000	23,82,000	25,31,000
Non-Voted ...	28,000	85,000	96,000
Deduct—Receipts on capital account—			
(1) Sales of land in Back Bay Scheme	– 2,05,22,000	Nil	– 2,05,22,000
(2) Sales of land in other schemes	– 5,37,000	– 19,06,000	– 17,44,000
(3) Sales of minor agricultural rights in properties acquired by the Development Department.	– 38,000	– 36,000	– 35,000
(4) Rents from properties—			
(1) Back Bay Reclamation Scheme	– 9,000	– 8,000	– 16,000
(2) Bombay Scheme No. 9, Dadar Distillery Site.	– 12,000	– 12,000	– 14,000
(3) Suburban Scheme No. 15, Ambernath Development.	– 6,000	– 6,000	– 6,000
Total for deduct entries ...	– 2,11,24,000	– 19,68,000	– 2,23,37,000
Net grant for "59, Bombay Development Scheme" ...	– 1,92,40,000	4,99,000	– 1,97,10,000

* Includes provision of Rs. 4,680 for expenditure in England.

† Includes provision of Rs. 47,288 for expenditure in England.

APPENDIX B

APPENDIX

MAJOR HEAD—59, BOMBAY

MINOR HEAD—A.-WORKS AND

PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
				(Project estimate sanctioned in G. R. No. S. C.—1856, dated the 5th October 1922, Rs. 7,02,43,321)*
Bombay Schemes				*Item I in Project Estimate*
B-1, Back Bay Reclamation ...	Back Bay Reclamation Scheme.	Bombay ...	1	Gantry ... ...
				Item II in Project Estimate
			2	Sea wall on rubble mound ...
				Item III in Project Estimate
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate
			4	Cross walls ... ...
				Item V-a in Project Estimate
			5	Kandivli quarry acquisition ...
				Item V-b in Project Estimate
			6	Kandivli opening out quarry ...
				Item V-c in Project Estimate
			7	Kandivli machinery and buildings .
				Item VI-a in Project Estimate
			8	Marine Lines capital cost of preparation of sites.
				Item VI-b in Project Estimate
			9	Marine Lines machinery and buildings.
				Item VII-a in Project Estimate
			10	Colaba preparation of site ...
				Item VII-b in Project Estimate
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate
			12	Marine Lines-Colaba Railway ...
				Item IX in Project Estimate
			13	Transport and rolling stock ...
				Item X in Project Estimate
			14	Dredging plant ... ...
				Item XI in Project Estimate
			15	Shore pipes, fitting and laying ...
				Carried over ...

B

DEVELOPMENT SCHEME

ACQUISITIONS

I

Acquisition in the Public Works Department for the year 1930-31

Amount of sanctioned Estimate	Outlay: Actual to end of 1928-29	Outlay: Probable during 1929-30 (Revised Estimate)	Grant, 1930-31: Works in Progress	Grant, 1930-31: Works not commenced	Grant, 1930-31: Total	Item No.	Remarks and References
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		* A revised project estimate for the scheme as approved by the Legislative Council at the Budget Session in 1927 is under preparation.
13,68,481	11,06,501	1,242	...	...	...	1	
78,14,526	45,22,386	79,400	60,000	...	60,000	2	
10,02,432	7,60,017	9,893	...	...	...	3	
19,40,200	2,73,272	...	...	...	...	4	
6,51,000‡	5,73,368	800	...	...	1,000	5	‡ Revised estimate sanctioned in Government Resolution No. S.C.—239, dated the 7th February 1927.
18,26,300	18,11,795	...	...	...	...	6	
27,59,498	27,24,296	...	...	...	...	7	
9,04,290	8,83,183	1,927	...	...	...	8	
14,98,879	14,72,596	8,640	...	...	...	9	
1,75,174	3,18,888	...	...	...	...	10	
9,08,313	9,81,098	...	...	...	...	11	
7,72,284	8,43,216	...	...	...	...	12	
24,05,448	28,82,648	7,660	3,000	...	3,000	13	
1,34,04,860	1,68,95,944	...	...	...	...	14	
3,89,249	2,39,075	3,764	...	...	...	15	
...	...	...	...	...	...	...	

APPENDIX

MAJOR HEAD—59—BOMBAY
MINOR HEAD—A.—WORKS AND
PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
				Item XII in Project Estimate
B—1, Back Bay Reclamation Scheme—*contd.*	Back Bay Reclamation Scheme—*contd.*	Bombay—*contd.*	16	Dredging and filling ... ...
				Item XIII in Project Estimate
			17	Murum topping ... ...
				Item XIV in Project Estimate
			18	Roads and lighting ... ...
				Item XV in Project Estimate
			19	Drains ... ...
				Item XVI in Project Estimate
			20	Storm Water Drains ... ...
				Item XVII in Project Estimate
			21	Establishments ... ...
				Item XVIII in Project Estimate
			22	Consultants' fees ... ...
				Item XIX in Project Estimate
			23	Unforeseen ... ...
				Item XXI in Project Estimate
			24	Surveying and mathematical instruments.
				Item XXII in Project Estimate
			25	Medical and sanitary works ...
				Item XXIII in Project Estimate
			26	Miscellaneous works for the convenience of the public.
				Deduct probable savings ...
				Deduct cost recoverable from the Insurance Company for repairs to dredger "Sir George Lloyd."
				Deduct receipts from sales of surplus plant, etc.
				Total for B-1, B. B. R. S. ...

B—*contd.*

DEVELOPMENT SCHEME—*contd.*

ACQUISITIONS—*contd.*

I—*contd.*

Acquisition in the Public Works Department for the year 1930-31—contd.

Amount of sanctioned Estimate	Outlay: Actual to end of 1928-29	Outlay: Probable during 1929-30 (Revised Estimate)	Grant, 1930-31: Works in Progress	Grant, 1930-31: Works not commenced	Grant, 1930-31: Total	Item No.	Remarks and References
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
82,03,125	1,08,01,618	16,98,000	15,10,000	...	15,10,000	16	
31,36,712	20,168	...	...	...	...	17	
1,19,95,762	5,937	15,000	...	1,65,000	1,65,000	18	
27,66,750	...	...	...	1,00,000	1,00,000	19	
64,28,100	28,85,472	47,510	50,000	...	50,000	20	
*52,98,600	52,07,032	...	...	...	...	21	* The provisions for the current and next years are shown under the head "B—Establishments," Appendix D.
13,68,888	5,10,703	...	...	...	...	22	
10,00,000	79,384	...	...	...	...	23	
30,000	16,305	...	...	...	...	24	Estimates for these items sanctioned in Government Resolution No. S.B.—103, dated the 20th January 1925.
3,29,000	3,08,458	19,000	15,000	...	15,000	25	
1,00,000	22,709	455	...	50,000	50,000	26	
...	...	...	—2,00,000	...	—2,00,000		
...	...	—1,87,000	...	...	...		
...	...	—1,08,000	—2,00,000	...	—3,00,000		
							†Works ... Rs. 15,53,000 Land Acquisition ... 1,000
...	...	15,95,431	12,38,000	3,15,000	†15,54,000		Rs. 15,54,000

APPENDIX C

MAJOR HEAD—59, BOMBAY DEVELOPMENT SCHEME

MINOR HEAD—A-WORKS AND ACQUISITIONS

Part II

Details of the Budget Estimate for repairs and maintenance for 1930-31

Sub-Division of expenditure	Revised estimate for 1929-30	Budget estimates for 1930-31	
		Amount	Total
	Rs.	Rs.	Rs.
Bombay Schemes			
1. B.-1, Back Bay Reclamation ...	61,000	1,31,000	Total, Bombay Schemes— 1,31,000
Suburban Schemes			
2. S.-2, Trombay North-East ...	60	Provisions for 1930-31 shown under "42, Bombay Development Scheme".	
3. S.-3, Trombay North-West ...	6,145		
4. S.-6, Danda ...	420		
5. S.-7, Khar Model Suburb. ...	1,962		
6. S.-12, Suburban Trunk Roads ...	2,210		
7. S.-15, Ambernath Development ...	5,335		
8. S.-17, Central Salsette Tramway ...	1,090		
9. S.-18, Kirol, North ...	831		
10. S.-19, Salsette Water Supply ...	2,27,197		
General			
11. G.-1 (*a*), Quarters and Offices in Bombay.	13,623		
12. G.-1 (*b*), Quarters and Offices in Salsette.	2,310		
13. G.-2, Miscellaneous ...	210		
Total ...	3,22,893		1,31,000

APPENDIX D.

MAJOR HEAD—59—BOMBAY DEVELOPMENT SCHEME.

SUB-HEAD "B—ESTABLISHMENTS."

No.	Particulars	Actuals, 1928-29	Budget Estimates, 1929-30	Budget Estimates, 1930-31	Remarks
	SALARIES.		Rs.	Rs.	
	Secretariat.				
1	Secretary to Government, Development Department and Commissioner, Bombay Suburban Division (3,000).	Rs. 8,69,431 for salaries, establishments, allowances and contingencies.	36,000	.....	
1	Deputy Secretary to Government, Development Department, and Assistant Commissioner, Bombay Suburban Division (1,500).		18,000	.....	Post to be abolished.
1	Assistant Secretary to Government, Development Department (950).		11,400	.....	
	TECHNICAL.				
	Reclamation.				
1	Chief Engineer, Back Bay Reclamation Scheme (2,209).		26,508	.....	Post to be abolished.
1	Officer in charge of the Back Bay Reclamation Scheme.		.....	24,000	Non-voted.
1	Deputy Chief Engineer, Reclamation Branch (2,300).		27,600	.....	Post abolished.
1	Deputy Chief Engineer, Reclamation Branch (2,200).		6,600	.....	
1	Executive Engineer-in-charge, Marine Lines, Colaba and Quarry Section.		.....	11,950	
1	Assistant Engineer ...		8,010 (provision for two)	6,550	
1	Dredging Master ...		5,000	.....	Post abolished.
6	Superior Engineering Staff for the Dredging Section.		16,832	.....	Posts abolished.
1	Marine Surveyor ...		1,650	.....	Post abolished.
	MEDICAL.				
1	Medical and Sanitary Officer, Reclamation Branch (450).		5,400	5,400	
	HOUSING AND SUBURBAN DIVISION.				
1	Executive Engineer ...		14,400	.....	Provision for 1930-31 shown under "41-Civil Works."
2	Assistant Engineers ...		19,200	.....	
	LAND MANAGEMENT.				
1	Personal Assistant to the Land Manager, Development Department (900).		10,800	.....	Provision for 1930-31 shown under "5-Land Revenue."

APPENDIX D—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

No.	Particulars	Actuals, 1928-29	Budget Estimates, 1929-30	Budget Estimates, 1930-31	Remarks
			Rs.	Rs.	
1	Land Acquisition Officer for the City of Bombay.	Rs. 3,69,431 for salaries, establishments, allowances and contingencies.	21,600	.....	Post transferred to the control of the Revenue Department.
	Total ...		2,29,000	47,900	
	Voted ...		1,65,400	23,900	
	Non-voted ...		*63,000*	*24,000*	
	Establishments.				
1	Secretariat Establishment ...		65,900	38,000	
2	Reclamation ...		89,500	86,500	
3	Housing and Suburban Division ...		39,600	.....	Provision for 1930-31 shown under "41—Civil Works."
4	Land Manager's Office ...		19,000	.....	Provision for 1930-31 shown under "5—Land Revenue."
5	Office of the Land Acquisition Officer for the City of Bombay.		35,200	.....	Transferred to the control of the Revenue Department.
6	Land Acquisition Staff in the Bombay Suburban District.		8,900	.....	Provisions for 1930-31 shown under "5—Land Revenue" and "22—General Administration."
7	Establishment for maintaining accounts on commercial basis.		12,200	.....	
	Total ...		2,70,300	1,24,500	
	Allowances.				
1	Travelling and fixed conveyance allowance ...		26,200	5,400	Rs. 1,800 are *non-voted* and Rs. 3,600 are voted.
2	Duty allowance		12,350	2,140	
3	House-rent allowance		9,550	1,000	
4	Compensatory allowance		9,400	4,300	
5	Compensation payable under the Workmen's Compensation Act.		1,000	.....	
6	Leave allowances payable in England ...		54,680	.....	

APPENDIX D—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

No.	Particulars	Actuals, 1928-29	Budget Estimates, 1929-30	Budget Estimates, 1930-31	Remarks
	Allowances—contd.		Rs.	Rs.	
7	Overseas pay and passages ...		4,320	2,160	*Non-voted.*
8	Leave allowances ...		20,400	4,000	
9	Fees to the members of the Advisory Committee.		3,000	3,000	
10	Pensionary charges ...		36,000	.....	
	Total ...		1,76,900	22,000	
	Voted ..		1,30,500	18,040	
	Non-voted ...		*46,400*	*3,960*	
	Contingencies.				
1	Rents, rates and taxes		19,530	30	
2	Country stationery and petty bazar supplies ...		485	55	
3	Postal, telegraph and money order commission charges.		1,400	110	
4	Carriage of parcels, treasure and other Government property.		475	235	
5	Hot and cold weather charges		.....	.....	
6	Supplying drinking water and dusting offices ...		185	75	
7	Law charges		.....	.....	
8	Medical and Hospital charges		50	.....	
9	Books and Periodicals		925	450	
10	Printing, Binding and Advertising		10,005	1,150	
11	Purchase and repairs of office furniture (Offices of Direction and Accounts only).		255	50	
12	Purchase and repairs of tents (Office of Direction).		.....	.....	
13	Stationery and forms supplied to the offices of the Development Department by the Yerayda Prison Press and Stationery Department.	Rs. 8,69,431 for salaries, allowances and contingencies.	4,000	.....	

APPENDIX D—*concld.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*concld.*

SUB-HEAD "B—ESTABLISHMENTS"—*concld.*

No.	Particulars	Actuals, 1928-29	Budget Estimates, 1929-30	Budget Estimates, 1930-31	Remarks
	Contingencies—contd.		Rs.	Rs.	
14	Telephones	Rs. 3,69,481 for salaries, establishments, allowances and contingencies.	5,190	1,880	
15	Liveries and clothing		1,840	640	
16	Miscellaneous		3,460	325	
	Total ...		47,800	5,000	
			2,29,000	47,900	Salaries.
			2,70,300	1,24,500	Establishments.
			1,76,900	22,000	Allowances.
			47,800	5,000	Contingencies.
	Total for B—Establishments ...		7,24,000	1,99,400 or say 1,99,000	
	Less amount deducted on account of recoveries of part of the cost of the Secretariat and engineering staff and of the offices of the Land Manager, Development Department, etc.		-1,11,000	.....	
	Less probable savings ...		-36,000	.....	
	Net charge debitable to Development Department.		5,77,000	1,99,000	
	Voted ...		4,81,000	1,71,040	
	Non-voted ...		*96,000*	*27,960*	

STATEMENT G

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1930-31

5, LAND REVENUE (Reserved).

MEMBER IN CHARGE—Honourable Mr. W. F. HUDSON.

ITEM 1. Additional temporary establishment required in the office of the Collector of Bombay for work in connection with the re-assessment of certain plots of land.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,375
Total	.. „ 5,375	Ultimate annual recurring	.. „ *Nil*

Remarks.—In the budget estimates for the year 1928-29 a provision of Rs. 3,960 was made for temporary establishment in the office of the Collector of Bombay to deal with the extra work in connection with the re-assessment of Toka lands in the Town and Island of Bombay. In the current year's budget a provision of Rs. 5,500 has beem made for the following temporary establishment for the purpose :—

	Rs.
1 Senior Clerk	181 pay per mensem.
1 Surveyor	84 „ „ „
1 Junior Clerk	64 „ „ „
1 Junior Clerk	60 „ „ „
1 Peon	27 „ „ „
Contingencies	500 for the whole year.

During the current year the work of issuing three sets of notices will be completed. The valuation of the properties and the fixing of revised assessments thereon will have to be carried on during the year 1930-31, as representations are likely to be received against the increase of assessment. Further, the settlement of disputes about tenure and areas involving a considerable amount of inquiry and correspondence has still to be made. Also a set of rent-rolls of Toka lands and newly assessed lands will have to be written up and kept ready to enable the revised assessment for 1929-30 to be collected in the year 1930-31. It is therefore necessary to extend the period of entertainment of the temporary staff by another twelve months. It is proposed to allow the Senior Clerk the usual increment of Rs. 3 and the two Junior Clerks and the Surveyor that of Rs. 4 with effect from the date on which the increment falls due in each case. A provision of Rs. 200 for contingencies is also necessary for the purpose of serving final notices on about 600 holders of land and for travelling allowance to the Surveyor. The total cost of the establishment (including contingencies) for 12 months will be Rs. 5,375.

ITEM 2. Preparation of a handbook or calendar of the more important papers in the Poona Daftar.

Recurring	..Rs. *Nil*	Non-recurring ..	..Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurring	.. „ *Nil*

Remarks.—In the current year's budget a provision (non-recurring) of Rs. 11,350 for the preparation of a handbook or calendar of the more important papers in the Poona Daftar was passed by the Legislative Council. The entertainment of the following temporary establishment has accordingly been sanctioned by Government :—

(1) One expert on Rs. 600 per mensem.
(2) One co-adjutor on Rs. 200 per mensem.
(3) Eight readers (including one typist) on Rs. 75 per mensem each.
(4) Two peons on Rs. 18 per mensem each.
(5) Contingencies Rs. 225.

Work on these records began on the 10th of June 1929, and a staff of workers was gradually formed. Various sections of the Daftar, such as, the Shahu Daftar consisting of 56 rumals, the Peshwas' Diaries consisting of 800 rumals, the Chitnishi rumals numbering 283, Angria's Daftar and other selections consisting of 861 rumals, were examined with a view to finding out what they contained and appraising their historical importance. Out of 150 rumals examined from the Chitnishi Daftar about 10,000 papers have been found to possess historical value. Work is now being concentrated on the Peshwas' Diaries and it is estimated that about 75 rumals will be completed by the end of February 1930. A mass of material still remains unexplored and it is difficult to state at present what further period is required for the completion of the work. It is therefore proposed to continue the work already begun and a provision of Rs. 10,000 will be required for the purpose during the next year as follows :—

	Rs.
1. Pay of expert for supervision by periodical visits at Rs. 20 per day	1,200
2. Pay of officer (co-adjutor) at Rs. 250 per mensem	3,000
3. Pay of six readers at Rs. 75 per mensem each (including one typist and one record-keeper)	5,400

5, *LAND REVENUE (Reserved)*—contd.

MEMBER IN CHARGE—Honourable Mr. W. F. HUDSON.

		Rs.
4.	Pay of one peon at Rs. 18 per mensem	216
5.	Contingencies	184
	Total .. .	10,000

Grand Total—5, Land Revenue (Reserved) .. { Recurring .. *Nil*
Non-recurring .. 15,375

6, EXCISE (Transferred).

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 3. Entertainment of additional establishment in the Town and Island of Bombay and in Sind in connection with the new foreign liquor scheme.

Recurring	..Rs. 8,355	Non-recurring ..	..Rs. 112
Total ..	.. „ 8,467	Ultimate annual recurring	.. „ 9,931

Remarks.—A new foreign liquor scheme was introduced into the Presidency proper with effect from 1st April 1928. Its main features are as follows :—

(1) The functions of the wholesale dealer are restricted to supplying liquor to the trade only, including clubs and messes ;

(2) The transport of liquor from wholesale to retail premises, from one retail dealer to another and by private individuals after import is controlled by permits ; and

(3) There is frequent and careful supervision over the stocks and accounts of the various foreign liquor licensees.

Concurrently with the above scheme the method of levying the fees for the privilege of vend of foreign liquor was altered and in order to cope with the extra work an establishment consisting of five Sub-Inspectors on Rs. 70—5/2—100 each *plus* house rent and conveyance allowances at the rates of Rs. 20 and Rs. 10 respectively was sanctioned for a period of two years in the first instance with the sanction of the Legislative Council. The Commissioner of Excise has reported that the scheme has been a complete success both financially and otherwise, and he has recommended that it may be sanctioned as a permanent measure and the establishment sanctioned in connection with it continued permanently. Government have accepted both these recommendations.

2. This scheme was not extended to Sind in 1928, as the foreign liquor "on" shops in Sind had been auctioned in 1927 for a period of three years ending 31st March 1930. The Commissioner in Sind has now recommended that the scheme be extended to Sind and extra establishment sanctioned to cope with the additional work arising from it. Government have approved the Commissioner's proposal to extend the scheme to Sind from 1st April 1930, and they propose to sanction with effect from that date the entertainment of an additional establishment consisting of two Assistant Inspectors on Rs. 85—5—145 each with house-rent and conveyance allowances at the rates of Rs. 20 and Rs. 15, respectively. A provision of Rs. 150 for furniture and Rs. 100 for service postage and telegrams is also necessary. The extra expenditure will, as in the case of the Presidency proper, be more than covered by the additional revenue that will be realized as a result of the introduction of the scheme. As the expenditure on account of the Combined Salt and Excise Department in Sind is divisible between Provincial and Central in the proportion of 3 : 1 three-fourths of the total cost on account of the proposed establishment in Sind will be debitable to Provincial revenues.

3. The provision proposed for the ensuing year represents the charge for the Bombay establishment for the whole year and for the Provincial share of the Sind establishment for eleven months of the next year.

		Rs.
Grand Total—6, Excise (Transferred) ..	Recurring ..	8,355
	Non-recurring ..	112

8-A, FOREST CAPITAL OUTLAY CHARGED TO REVENUE (*Transferred*).

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 4. Construction of the Bhawandagad-Ahwa section of the Waghai-Nawapur Road in the Surat Division.

Recurring ..	..Rs. *Nil*	Non-recurring ..	..Rs. 5,000
Total ..	.. ,, 5,000	Ultimate annual recurring ..	.. ,, *Nil*

Remarks.—For the exploitation of the Central Dangs a first class road from Waghai to Bhawandagad which will take the place of the railway originally proposed is essential. The Dangs are extraordinarily rich in teak timber and are favourably situated with regard to railways and markets, but the internal system of roads is so incomplete that it is extremely difficult to get timber out to the railway. The entire road consists of three sections and work has already been commenced on the first section, *viz.*, from Waghai to Pimpri, a provision of Rs. 10,000 having been made in the budget estimates for the year 1927-28. When the whole road is completed, an eventual net revenue of Rs. 2,50,000 is expected. The cost of constructing the section from Bhawandagad to Ahwa is estimated at Rs. 90,500, and it is proposed to provide Rs. 5,000 for the purpose in the ensuing year's budget. This section of the road, when completed, is expected to bring in an extra revenue of Rs. 21,000 per annum.

ITEM 5. Construction of the Sarwar-Kalibel section of the Pimpri-Bardipada Road in the Dangs.

Recurring	..Rs. *Nil*	Non-recurring ..	..Rs. 5,000
Total ..	.. ,, 5,000	Ultimate annual recurring ..	.. ,, *Nil*

Remarks.—It is proposed to provide Rs. 5,000 in the ensuing year's budget for the construction of the third section—Sarwar to Kalibel—of the Pimpri-Bardipada Road in the Dangs. This road is divided into three sections. The third section is 7 miles in length and is estimated to cost Rs. 19,778. The first two sections have already been completed, but their utility is restricted in the absence of the third section, which will provide a most important outlet for timber and bamboo. This section is estimated to bring in an extra annual revenue of Rs. 25,000.

		Rs.
Grand Total—8A, Forest Capital Outlay charged to Revenue (transferred)	Recurring ..	*Nil*
	Non-recurring ..	10,000

XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES (Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

SIND.

(1) PRODUCTIVE.

Pinyari Canal.

ITEM 6. Survey of improvements to Pinyari Canal and branches.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 6,335
Total	.. ,, 6,335	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—At the time of the initiation of the L. B. & C. C. Project, Government had promised to remodel all the canals in lower Sind outside the Barrage zone in order to protect the interests of the cultivators in that part of the province. In accordance with that policy, the question of remodelling the Pinyari Canal has been under the consideration of Government for some time past. A rough project has been prepared but as it is very costly and unproductive it has been considered necessary to revise it on economical lines. In order to do this, it is necessary to carry out further surveys as extra field work has to be done, the figures of cultivation are to be re-arranged according to the division of the area into independent groups and the kania registers are to be revised. The cost of carrying out these surveys and preparing detailed plans and estimates is estimated at Rs. 20,354 as shown below :—

	Rs.
I—Works (including work-charged establishment) ..	9,940
II—Establishment (regular)	9,914
III—Tools and Plant	500
Total ..	20,354

It is proposed to take up this work on 1st December 1930 when the special establishment, which is at present employed on preparing projects for remodelling the remaining canals in the Karachi Canals Division, will be set free. The amount required next year is Rs. 6,335 as shown below :—

			Rs.
I—Works (including work-charged establishment)			2,500
II—Regular establishment (for 3 months)—			
		Rs.	
(a) *Pay of Officers*—			
1 Assistant Engineer at Rs. 350 per mensem ..		1,050	
	Rs.		
(b) *Pay of establishment*—			
1 Overseer at Rs. 100 per mensem	300		
1 Clerk (temporary) at Rs. 40 per mensem ..	120		
1 Peon (temporary) at Rs. 22 per mensem ..	66		
3 Khalasis at Rs. 20 per mensem each ..	180		
1 Post runner at Rs. 20 per mensem ..	60		
		726	
(c) *Allowances*—			
Local allowance	69		
Travelling allowance for Assistant Engineer, etc.	855		
		924	
(d) *Contingencies*—		835	
			3,535
III—Tools and Plant			300
		Total ..	6,335

XIII—IRRIGATION (Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

ITEM 7. Additions and alterations to the First Class Inspection Bungalow with subsidiary buildings at Daro.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 3,800
Total ..	.. „ 3,800	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The existing bungalow and its subsidiary buildings are of sundried bricks and the building being very old the heavy rains of 1927 did considerable damage to it. There are big holes and cracks in the walls, which in the present condition are considered unsafe and may fall down at any time. The lower portion of the walls has also been badly affected by the action of Kalar and this has also weakened them. Apart from this the roof of the main bungalow, which consists of babul wood beams and rafters has been eaten by white ants and damaged by rains. It is, therefore, very necessary to dismantle all the "*kacha*" outer walls and reconstruct them with burnt bricks masonry and to renew the roof of the bungalow with tiles resting on R. S. Joists and beams.

(2) UNPRODUCTIVE.

Girna Left Bank Canal and Chankapur Tank.

ITEM 8. Remodelling of the scouring sluices of the Chankapur Dam.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 28,300
Total	.. „ 28,300	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The scouring sluices of the Chankapur Dam, which have got their sills at R. L. 75·00, have not been worked during the last 12 years. Silt is accumulating every year in front of them and it has now risen up to 10 feet above their sills. The gates have consequently been badly rusted and stuck up. The guides, roller paths and ropes are all in bad condition. It is therefore absolutely necessary to remodel the scouring sluices and put them in proper working order as soon as possible. This is proposed to be done by building 2″×5″ rectangular bell-mouth pipes into three of the sluice ways on their downstream side, fitted with sluice valves to be operated by hand from the platform proposed to be constructed just above them. The remaining four scouring sluices are proposed to be closed with cement masonry 10 feet thick at the upstream face of each sluice. At present the sluices are leaking badly, letting out a discharge of about 16 cusecs. The gates are all rusted and unless the proposed remodelling is carried out there is a serious danger of their failing altogether and consequent damage to the dam.

		Rs.
Grand Total—XIII—Irrigation, etc. (Reserved) ..	Recurring ..	*Nil.*
	Non-recurring	38,435

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—(Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

SIND.

A.—IRRIGATION WORKS.

Works under the control of the Indus River Commission.

Fuleli Canals Division.

ITEM 9. Constructing stone pitching along Gidu Malh Bund.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 8,500
Total ..	.. „ 8,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—At mile 1/5 of Gidu Malh Bund, the bund takes a turn and a corner is formed. The river runs close by and this corner is subjected to a great scour. Similarly the last 3 furlongs of the bund where it joins the Ganja Takar and crosses a *dhoro* are subjected to the action of the waves, when the *dhoro* is full of water. In order to protect these portions of the bund, it is necessary to provide stone pitching on the slopes. In the case of a breach at the place where the bund takes a turn at right angles, the floods are likely to flood low-lying country round about Hyderabad and flood Gidu also. To safeguard against such a contingency, it is necessary to carry out this work at once. If this is not done and a breach were to occur, the loss to Government in revenue will be considerable and the loss to the public will be enormous.

ITEM 10. Raising Berwari Bund to 4 feet free-board.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 8,500
Total ..	.. „ 8,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The present top of the Berwari Bund is only about 2·5 feet above the H.F.L. of 1924 and as all other bunds have been raised to 4 feet free-board as required by Indus River Commission orders, it is necessary to raise this bund also. It is proposed to raise the bund on the river side with a view to wet the new earth where the water rises sufficiently high. In case the bund is overtopped, the tract of the country between Chandanwah and new Fuleli which it protects will be flooded involving considerable loss of revenue to Government and enormous loss to the public.

Nasrat Canals Division.

ITEM 11. Raising and strengthening Manguli No. 1 in front of mile 1, Naulakhi Dad Bund.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 3,500
Total ..	.. „ 3,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The present section of the Manguli is not sufficient. This year's free-board is less than 2 feet in some places. There are also kacha pipe openings from it for kharif. As this manguli has to hold the full river spill directly and as the river seems to have come nearer, it is necessary to raise and strengthen it to the full bund section.

ITEM 12. Constructing river bund between Nasrat and Naulakhi.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 70,000
Total ..	.. „ 70,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The immediate necessity of this work has been proved by the extraordinary floods of 1929. At the high level of the abkalani, river spills occurred between the Nasrat and the Naulakhi Canals and penetrated some 4 miles inland inundating a large area. In order to prevent recurrence of such floods, the construction of the bund is necessary.

Hyderabad Canals Division.

ITEM 13. Raising and strengthening the Ren Bund.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 4,000
Total ..	.. „ 4,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The extraordinary floods of 1929 have clearly shown the urgent necessity of strengthening and raising this bund to 4 feet free-board above the highest flood level in accordance with the standing orders of the Indus River Commission, to avoid the possibility of the bund being overtopped, resulting in destruction of crops and other property.

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

Ghar Canals Division.

ITEM 14. Raising Ghar Bund where free-board is less than 4 feet.

Recurring ..	Rs. *Nil.*	Non-recurring	Rs. 13,000
Total	„ 13,000	Ultimate annual recurring ..	„ *Nil.*

Remarks.—The immediate necessity for this work has been proved by high river flood of 1929, there being danger of serious breaches which would result in heavy loss of crops and flooding of the country as also endangering the main Railway line about 2½ miles in rear of the bund.

Grand Total—15, Other Revenue expenditure financed from Ordinary Revenues (Reserved).	Recurring ..	Rs. *Nil.*
	Non-recurring ..	„ 1,07,500.

22, GENERAL ADMINISTRATION (Reserved).

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

ITEM 15. Maintenance and periodical working of the wireless sets at Ahmedabad and Nasik.

Recurring	.. Rs. 3,000	Non-recurring	.. Rs. *Nil*
Total	.. ,, 3,000	Ultimate annual recurring.	.. ,, 3,000

Remarks.—For the purpose of safeguarding the means of communication within the Bombay Presidency, Government have under consideration a proposal to provide wireless transmitting and receiving sets at Ahmedabad and Nasik for use in cases of emergency. The sets will be installed by the Department of Posts and Telegraphs and periodically inspected by that Department. It is estimated that the cost of installing them will be Rs. 13,800. The Bombay Government will pay the Posts and Telegraphs Department a fixed annual rental of Rs. 1,500 and inspection charges of Rs. 1,000 guaranteed for 10 years and make up any loss that Department may suffer in the event of Government discontinuing the arrangement before the expiry of 10 years. The cost of the periodical working of the sets and that of maintenance, which is estimated at Rs. 3,000 per annum, will be paid by the Bombay Government.

The provision under this head represents the cost of maintenance and periodical working of the wireless sets. The cost on account of the annual rental and the inspection charges to be paid to the Posts and Telegraphs Department will be debited to the head "47-Miscellaneous—Reserved—Rents, Rates and Taxes".

MEMBER IN CHARGE—Honourable Mr. G. B. PRADHAN.

ITEM 16. Additional staff required for the preparation of the White Book in the Finance Department.

Recurring	.. Rs. 13,145	Non-recurring	.. Rs. *Nil*
Total	.. ,, 13,145	Ultimate annual recurring	.. ,, 19,621

Remarks.—Hitherto a considerable part of the work of preparing and consolidating the budget and revised estimates and the preparation of the preliminary and final issues of the White Book in this Presidency has been done in the Accountant General's Office. In other Provinces this work is done in the Finance Department of the Local Government. This state of affairs was discussed in July 1929 by the Public Accounts Committee when Sir Frederic Gauntlett, the then Auditor General, was present. The Committee was impressed with the Auditor General's view that the absorption into the Finance Department of the whole machinery for the making of budget and revised estimates would lead to closer estimating and more effective control of expenditure, and, although it was realised that this would mean additional expenditure to the Provincial Government, the Committee was of the opinion that the advantages set out by the Auditor General were such that the expenditure necessary for the purpose of taking over the work by the Finance Department was desirable, in fact essential, if control of expenditure was to be made fully effective. Consequently the work mentioned above has been taken over by the Finance Department with effect from 1st September 1929. No additional establishment is to be entertained during the current year as the Accountant General has lent the services of his budget branch (consisting of one Superintendent and eight assistants), on the understanding that this Government would provide establishment to do this work in future. It is hoped that it will not be necessary to employ a branch of one Superintendent and eight clerks throughout the year and it is therefore proposed to make a permanent addition consisting of the following establishment with effect from 1st April 1930 and to make provision for their pay for eleven months :—

	Pay per mensem.
	Rs.
1 Senior Superintendent on	475—25—600
2 First Assistants on	210—15—300 each.
2 Junior Assistants on	120—10—200—10—250 each.
1 Clerk on	60—4—100—6—190

It will be necessary to strengthen this section from about the middle of September till the end of March and this will be done by the employment of temporary hands.

Grand Total—22, General Administration (Reserved)	Recurring	.. Rs. 16,145
	Non-recurring	.. ,, *Nil*

24, ADMINISTRATION OF JUSTICE (Reserved).

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

ITEM 17. Appointment of an Additional Presidency Magistrate for the trial of Municipal cases.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 19,096
Total	.. „ 19,096	Ultimate annual recurring	.. „ *Nil*

Remarks.—It has been represented to Government that, on account of the pressure of other work, the present complement of Presidency Magistrates is unable to devote sufficient time to the trial of Municipal cases, with the result that the disposal of these cases is often delayed, the administration is prejudicially affected, and in all probability the Municipality does not receive as large an income by way of fines as it would if these cases were tried more promptly. After full discussion with the Corporation, Government have come to the conclusion that the best way of dealing with the situation is to appoint an Additional Presidency Magistrate at the cost of the Corporation and to instruct the Chief Presidency Magistrate to arrange for the distribution of the Municipal cases among all the Courts in such a way as to ensure that time equal to the whole time of one Magistrate is allotted to these cases. The whole of the charges, both judicial and police, for the additional Magistrate and his establishment, including leave and pension contributions, will be borne by the Bombay Municipality. This is to be regarded as an experimental measure for one year in the first instance, and the Municipality has agreed to the scheme. The expenditure for the Additional Presidency Magistrate and his establishment, excluding the police head constable and constables to be employed as orderlies, will amount to Rs. 19,096 for the first eleven months. Though the expenditure will be recovered from the Municipality, it is necessary to provide for it in the Government budget. The details are shown below :—

	Rs.
Additional Presidency Magistrate at Rs. 1,000—50—1,500 ..	11,000
1 Judicial Clerk on Rs. 150—10/2—250	1,650
1 Interpreter on Rs. 150—10/2—250	1,650
1 Fine Clerk on Rs. 60—4—100—3—160	660
1 Warrant Clerk on Rs. 60—4—100—3—160	660
1 Summons Clerk on Rs. 60—4—100—3—160	660
1 Record Clerk on Rs. 60—4—100—3—160	660
1 Typist on Rs. 60—4—100—3—160	660
1 Peon on Rs. 21 per mensem	231
2 Peons on Rs. 20 per mensem each	440
1 Hamal on Rs. 20 per mensem	220
1 Chaprasi on Rs. 27 per mensem	297
House rent allowance for the three peons and 1 Hamal at Rs. 7 per mensem each	308
Total ..	19,096

2. Provision for one Head Constable and six constables required for the Court of the Additional Presidency Magistrate has been made under "26-Police" as follows :—

Provision for 11 months.

	Rs.
1 Head Constable on Rs. 38—1—50	418
6 Constables on Rs. 30—1/3—33—¼—36 per mensem each ..	1,980
House rent allowance for the Head constable at Rs. 10 per mensem	110
House rent allowance for the 6 constables at Rs. 7 per mensem each.	462
Clothing charges for the Head constable and constables ..	147
Total ..	3,117

ITEM 18. Temporary appointment of an extra Second Class Subordinate Judge.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 900
Total	.. „ 900	Ultimate annual recurring	.. „ *Nil*

Remarks.—The number of Subordinate Judges who are appointed as Assistant Judges and Assistant Sessions Judges, either temporarily or permanently, has greatly increased during the past few years, and in present circumstances, this increase will probably continue. The necessity of giving such Subordinate Judges some training in the disposal of criminal cases, before they are called upon to decide the serious cases which come before a Sessions Court, has for some

time been under the consideration of Government. After the examination of several alternative schemes, it is now proposed that a few Subordinate Judges, who, from their record are thought likely to prove themselves fit for selection as Assistant Judge and Assistant Sessions Judge, should in the first place be appointed Additional City or Resident Magistrates for a period of about eighteen months and invested to begin with, with second class magisterial powers, on the understanding that if their magisterial work is satisfactory, they will be given first class powers after about 3 months.

2. It is considered that in order to provide a sufficient number of Subordinate Judges with experience of criminal work for the normal requirements of the Sessions Courts, it would be necessary to have three or at least two, selected Subordinate Judges continuously under training, but since the scheme is necessarily experimental, and in view of the financial stringency now prevailing, it is proposed for the present to depute only one Subordinate Judge for this purpose, and to fill up his place in the Subordinate Judges' cadre by the creation of a temporary additional post in that cadre.

3. As soon as the Subordinate Judge under training qualifies himself for first class powers, he will be able to relieve one of the Magistrates ordinarily employed in the posts mentioned, but as long as he has only second class powers he cannot do so, and will therefore be posted as an additional Assistant City or Resident Magistrate. For the period of about three months, therefore, there will be extra expenditure, which will be the cost of the probationer Subordinate Judge entertained in his place. The initial pay of a Subordinate Judge is Rs. 300 per mensem and the extra expenditure involved in the scheme will, therefore, be Rs. 900 for which provision has been included in the budget.

ITEM 19. Continuance during 1930-31 of the temporary appointment of an extra Judge in the Court of Small Causes, Bombay.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 17,791
Total	.. „ 17,791	Ultimate annual recurring	.. „ *Nil*

Remarks.—Owing to congestion of work in the Court of Small Causes, Bombay, a temporary appointment of an extra Judge was created in the year 1924-25. Since that time, the litigation has not decreased; on the contrary the number of suits filed has increased. During the last five years, the average yearly number of suits filed has been 35,000, which gives 5,800 suits to be disposed of by each Judge in a year. This year the number of suits will be more than the average. In these circumstances, it is considered necessary to continue the temporary appointment for a further period of one year. The provision required for the temporary extra Judge and his establishment during the coming year will be as follows:—

	1930-31. Rs.
1 Additional Judge on pay of Rs. 1,000—50—1,500	12,550
1 Judicial Clerk on pay of Rs. 150—10/2—250	2,040
1 Interpreter on pay of Rs. 150—10/2—250	1,920
1 Bailiff on pay of Rs. 50—3/2—80	633
1 Peon on pay of Rs. 20 per mensem *plus* house rent at Rs. 7 per mensem	324
Hamal on pay of Rs. 20 per mensem *plus* house rent at Rs. 7 per mensem	324
Total ..	17,791

ITEM 20. Establishment for the 9th High Court Judge.

Recurring	.. Rs. 11,554	Non-recurring	.. Rs. *Nil*
Total	.. „ 11,554	Ultimate annual recurring	.. „ 14,072

Remarks.—In order to relieve congestion of work in the High Court, a temporary appointment of a 9th High Court Judge was created in the year 1923-24. Litigation has been on the increase since that time and the Secretary of State has sanctioned the conversion of the temporary appointment into a permanent one. It has consequently become necessary to make permanent

the establishment entertained for that Court. Provision has been made in the Budget Estimate for 1930-31 as follows :—

	Rs.
1 Associate on Rs. 325 per mensem	3,900
1 Shorthand writer on Rs. 150—25—300 per mensem	2,450
1 Interpreter on Rs. 75—5—100—10—150—15—300 per mensem	1,080
2 Clerks on Rs. 60—4—100—3—160 per mensem each ..	2,012
2 Chobdars on pay of Rs. 28 per mensem each *plus* house rent at Rs. 7 per mensem each	840
3 Peons on pay of Rs. 20 per mensem each *plus* house rent at Rs. 7 per mensem each	972
Stationery and clothing for menials	300
Total ..	11,554

ITEM 21. Establishment for the 10th High Court Judge.

Recurring	.. Rs.	9,766	Non-recurring	.. Rs.	*Nil*
Total	.. „	9,766	Ultimate annual recurring	.. „	14,372

Remarks.—In order to relieve congestion of work in the High Court, a temporary appointment of a 10th High Court Judge was created in the year 1924-25. Litigation has been on the increase since that time and the Secretary of State has sanctioned the conversion of the temporary appointment into a permanent one. It has consequently become necessary to make permanent the establishment entertained for that Court. Provision has been made in the Budget Estimate for 1930-31 as follows :—

	Rs.
1 Deputy Sheristedar on Rs. 200—20—300—25—400 per mensem ..	2,640
1 Shorthand writer on Rs. 150—25—300 per mensem ..	2,100
1 Translator on Rs. 75—5—100—10—150—15—300 per mensem ..	1,080
2 Clerks on Rs. 60—4—100—3—160 per mensem each ..	1,674
2 Chobdars on pay of Rs. 28 per mensem each, *plus* house rent at Rs. 7 per mensem each	840
3 Peons on pay of Rs. 20 per mensem each *plus* house rent at Rs. 7 per mensem each	972
Stationery and clothing for menials	460
Total ..	9,766

ITEM 22. Entertainment of two extra shorthand writers for the Appellate Side, High Court, Bombay.

Recurring	.. Rs.	3,300	Non-recurring	.. Rs.	*Nil*
Total	.. „	3,300	Ultimate annual recurring	.. „	6,240

Remarks.—Two shorthand writers were sanctioned in the year 1902 for the Appellate Side of the High Court, and one in the year 1924-25 when the 10th High Court Judge was appointed. There have been five Judges on the Appellate Side since the beginning of the year 1928. It is necessary that each Judge should have a shorthand writer as in the case of the Judges on the Original Side. The vast majority of their judgments are delivered orally, and a copy or transcript of every judgment has to be sent to the mofussil court from the decision of which the appeal was made. It is, therefore, proposed to entertain two extra shorthand writers on Rs. 150—25—300 per mensem each, and a provision of Rs. 3,300 has been made in the budget estimates for 1930-31 for this purpose. It is expected that the extra expenditure will be more than counterbalanced by the increased outturn of work.

ITEM 23. Reorganization of office establishment of the Chief Presidency Magistrate, Bombay.

Recurring	.. Rs.	6,600	Non-recurring	.. Rs.	*Nil*
Total	.. „	6,600	Ultimate annual recurring	.. „	7,200

Remarks.—It has been represented to Government that the system of accounts followed in the Presidency Magistrates' Courts is against account principles. Under this system the clerks

24, ADMINISTRATION OF JUSTICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

who receive the cash also maintain the account books and the securities furnished by them are not sufficient to cover the average daily sums in their hands. Receipts are passed for fees and deposits but not for fines. This procedure is also followed in the Honorary Magistrates' Courts, where the stipendiary clerks from the Police Courts do the work of accountants and receive a duty allowance.

In order to safeguard the financial interests of Government and to prevent the recurrence of frauds of the type of those discovered in the Dadar Police Court in the year 1927, it is considered necessary to entertain, in place of the five ordinary clerks who are at present doing the duties as cashiers and accountants and draw pay in the scale of Rs. 60—4—100—3—160, the following staff :—

Esplanade Court	..	1 Head Cashier (with a security of Rs. 5,000) on Rs. 150—5—200.
		1 Head Accountant on Rs. 150—5—200.
Mazagaon Court	..	1 Cashier (with a security of Rs. 2,000) on Rs. 60—4—100—3—160.
		1 Accountant on Rs. 60—4—100—3—160.
Girgaon Court	..	1 Cashier (with a security of Rs. 2,000) on Rs. 60—4—100—3—160.
		1 Accountant on Rs. 60—4—100—3—160.
Dadar Court	..	1 Cashier (with a security of Rs. 2,000) on Rs. 60—4—100—3—160.
		1 Accountant on Rs. 60—4—100—3—160.

For the Honorary Magistrates' Courts, four extra duty allowances of Rs. 35 per mensem are also proposed to be given to the stipendiary clerks from the Police Courts. The extra expenditure for 1930-31 comes to Rs. 6,600.

		Rs.
Grand Total—24, Administration of Justice (Reserved)	Recurring ..	31,220
	Non-recurring ..	37,787

25, JAILS AND CONVICT SETTLEMENTS.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

ITEM 24. Reorganisation of the Educational Department of the Criminal Tribes Settlements.

Recurring	.. Rs. 21,860	Non-recurring ..	.. Rs. *Nil*
Total ..	.. „ 21,860	Ultimate annual recurring	.. „ 27,516

Remarks.—The teachers in Criminal Tribes Settlement Schools are placed in a position of considerable disadvantage as compared with other teachers in ordinary municipal and local board schools. In the first place Criminal Tribes Settlement Schools are usually located in unhealthy forest areas or temporary construction camps. Secondly the teachers are liable to be transferred at any time from one settlement to another. Thirdly their posts have up to now been temporary and non-pensionable.

As a result of these disadvantages it has been found difficult to get suitable recruits for the educational posts in the Criminal Tribes Settlements. In the present staff 38 teachers out of 56 are untrained. In Criminal Tribes Settlement work the schools are a most important feature, for on them depends the future of the children. A good teaching staff is therefore essential, and in order to get suitable recruits, it is necessary to improve their prospects by making their posts pensionable and by reorganising the grades of pay. The present and proposed costs are given in the following statement. The average cost of the proposed staff with allowances works out to Rs. 26,964 as against the present average cost of Rs. 23,774. But the increased expenditure will not be incurred immediately, as some little time must elapse before the trained staff on higher salaries is recruited. Hence the provision proposed for next year is the same as that made in the current year's budget, *viz.*, Rs. 21,308, the low figure being due to the fact that several posts are being kept vacant.

The menial staff attached to the Educational Department of the Criminal Tribes Settlement Officer has also been temporary up to now. It is proposed to put this staff on the same basis as the other menials serving in the Criminal Tribes Settlements by making their posts permanent. The provision required for the next year on account of the pay and allowances of the teachers plus those of the menials amounts to Rs. 21,860. The total annual recurring cost on account of the educational and the menial establishments will be Rs. 27,516.

The provision required to be made in the budget for 1930-31 is the same as that made in the current year's budget, namely Rs. 21,860 but as the scheme to place the staff on a permanent basis involves an ultimate increase in expenditure when the whole staff is finally reorganised and brought to full strength, the item is submitted as a new item of expenditure.

Comparative Statement of costs.

Present	Rs.		*Proposed*		
Average monthly costs of the teaching staff.			*Average monthly costs of the teaching staff.*		
4 III year trained teachers 40—2/3—50—1—60.	201·6		5 III year trained teachers 40—2/3—50—1—60.	252	
3 II year trained teachers 35—1/2—45—1—50.	128·4		5 II year trained teachers 35—1/2—45—1—50.	214	
9 I year trained teachers 30—1/3—35—1/2—40.	321·8		25 I year trained teachers 30—1/3—35—1/2—40.	880	
37 Qualified teachers 24—1/5—30	1,021·2		18 Qualified teachers 25—1/5—30.	496·8	
2 Sloyd teachers 25—1/5—30	55·2		2 Sloyd teachers 25—1/5—30 ..	55·2	
1 Non-qualified 20-20 ..	20·0		1 Non-qualified 20-20 ..	20·0	
	1,748·2×12 =	20,978·4		1,918×12 =	23,016
Special pay to the teaching staff.			*Special pay to the teaching staff.*		
3 Head Masters' allowances of Rs. 10 each.	360		3 Head Masters' allowance of Rs. 10 each.	360	
5 Head Masters' allowances of Rs. 5 each.	300		9 Head Masters' allowance of Rs. 5 each.	540	
2 Sloyd allowance of Rs 10 each.	240		2 Sloyd allowance of Rs. 10 each.	240	
3 Sloyd allowance of Rs. 5 each .	180		3 Sloyd allowance of Rs. 5 each.	180	
8 Night School allowance of Rs. 6.	576		10 Night School allowances of Rs. 6 each.	720	
7 Night School allowance of Rs. 5.	420		9 Night School allowances of Rs. 5 each.	540	
		2,076·0			2,580

25, JAILS AND CONVICT SETTLEMENTS—contd.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

Present			*Proposed*		
Local Allowances to the teaching staff.	Rs.	Rs.	*Local Allowances to the teaching staff*	Rs.	Rs.
1 Khanapur— 1 allowance of Rs. 4 ..	48		3 Khanapur— Allowances at Rs. 4 each .	144	
1 Dandeli— 1 allowance of Rs. 6 ..	72		2 Dandeli— Allowances at Rs. 7 each .	168	
5 Nira Project— Settlement at Rs. 5 allowances.	300		7 Nira Projects— Allowances at Rs. 5 each.	420	
4 Presidency Construction— Settlement at Rs. 5 allowances.	240		5 Presidency Construction— Allowances at Rs. 5 each .	300	
1 Ambernath at Rs. 5 allowance.	60		3 Ambernath— Allowances at Rs. 7 each .	252	
		720	1 Shivrajpur— Allowance at Rs. 7 each ..	84	
4 Menials (monthly pay Rs. 46) .		552			1,368
		24,326·4	4 Menials (monthly pay Rs. 46).		552
					27,516

ITEM 25. Grant-in-aid to the Bombay Presidency Borstal Association.

Recurring	.. Rs.	1,000	Non-recurring	..	.. Rs. *Nil*
Total ..	.. „	1,000	Ultimate annual recurring	..	.. „ 3,000

Remarks.—The Borstal Act was passed by the Bombay Legislative Council in 1929. Government now propose to start a Bombay Presidency Borstal Association with a view to assist boys and girls discharged from the Borstal Schools or from the jails of this Presidency. The Association will in particular undertake the supervision of boys discharged on license in accordance with the terms of section 14 of the Borstal Act. The Association will have its central office in Dharwar, but will function in all Districts to which boys and girls are discharged from the jails or on license. The annual expenditure of the Association is estimated at Rs. 6,000. Government propose to give half of this as a grant-in-aid, the other half being met by subscriptions raised in the Districts by the District Magistrates or by Committees appointed by them. The Association will be started as soon as possible. The expenditure during the coming year is estimated to be less than that of subsequent years when the Association will be in full working order. It is, therefore, proposed to give Rs. 1,000 only during the first year.

Grand Total—25, Jails and Convict Settlements (Reserved) ..	Recurring	.. Rs.	22,860
	Non-recurring	.. „	*Nil*

26, POLICE (Reserved).

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

ITEM 26. Re-armament of the Police Force in Bombay City and in the Presidency excluding Sind.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 1,00,000
Total	.. „ 1,00,000	Ultimate annual recurring	.. „ *Nil*

Remarks.—The Police force in this Presidency is at present armed with Martini Henry ·476 B. L. muskets. Some of these arms have been condemned as unserviceable. Many of those which have not yet been condemned are very old and are so inaccurate as to be practically useless. The remainder are fast becoming inaccurate and unserviceable. It is of great importance that the police should be armed with an adequate weapon. It is therefore desirable that the replacement of the present muskets by new muskets should be effected as rapidly as possible. The Government of India have informed the Government of Bombay that no supplies of Martini Henry muskets can be made in future since the present stock of these arms in the arsenals is just sufficient for replacements for another year and that after the stock is exhausted, the supply of Martini Henry muskets will cease altogether. The Government of India have also informed this Government that no further components of Martini Henry muskets will be manufactured, because the machinery for their manufacture is nearly worn out and will be replaced by machinery required for manufacture of ·303 and other arms. It is also anticipated that the plant for the manufacture of ammunition for the M. H. muskets will be worn out during the course of the next five years and that the supply of such ammunition will be discontinued from the year 1934. In these circumstances the Military Authorities have suggested the replacement of the B. L. ·476 muskets in charge of the Police by B. L. ·410 bore muskets. The ·410 musket has been recommended for police purposes by the Conference of Police Officers held at Simla in July last and also by the Government of India and approved by the Government of Bombay.

2. The total requirements of the Presidency will be 11,318 muskets. For several reasons financial and other, it is not practicable to purchase so large a number at one time and it is proposed to replace the existing muskets in four instalments and complete the re-armament within four years as follows :—

	Number of muskets.
1st year	2,000
2nd year	2,600
3rd year	3,100
4th year	3,618

The rapid deterioration now proceeding in the muskets at present with the police, the absence of any reserve of these arms with the Army and the discontinuance of the supply of ammunition for them after 1934, render it imperative that the rearmament should commence from the financial year 1930-31. The cost of 2,000 muskets including the cost of bayonets, scabbards, ammunition and percentage charges for packing, freight, etc., amounts to Rs. 1,00,600 or 1,00,000 in round figures. Out of 2,000 muskets, 494 are for Bombay City and the remainder are for the rest of the Presidency, excluding Sind, where rearmament will begin during the following financial year. The provision of Rs. 1,00,000 will therefore be distributed as follows :—

	Rs.
" 26, Police—District Executive Force (Presidency proper)—District Police—Contingencies "	75,000
" 26, Police—Presidency Police—City Police—Contingencies " ..	25,000
Total ..	1,00,000

ITEM 27. Entertainment of one additional Sub-Inspector as shorthand reporter on the staff of the Special Branch of the Criminal Investigation Department, Bombay City.

Recurring	.. Rs. 2,805	Non-recurring	.. Rs. 265
Total	.. „ 3,070	Ultimate annual recurring	.. „ 3,560

Remarks.—No special shorthand official reporters have been sanctioned for Bombay City except one who is proficient in Urdu only. Up to now the Deputy Inspector General of Police,

C.I.D., has had to lend his shorthand reporters for the purpose of reporting speeches made at public political meetings held in Bombay City, but he is now unable to spare his men owing to pressure of work in the Presidency. In view of the present situation it is essential to secure reliable and correct reports of speeches made at meetings in Bombay City. Private shorthand reporters are very expensive and cannot always be obtained when needed; accordingly Government have administratively approved the proposal for the entertainment of one additional Sub-Inspector on the staff of the Special Branch of the Bombay City C. I. D. as shorthand reporter. The charges on account of the pay and allowances of the additional Sub-Inspector will amount to Rs. 3,070 for 11 months of the year 1930-31 as shown in detail below :—

	Cost per mensem.	
(i) Pay of Establishment.		
	Rs.	
Sub-Inspector (pay at Rs. 125 per mensem) ..	125	
Special pay (shorthand proficiency allowance at Rs. 40 per mensem)	40	
Total ..	165	
(ii) Allowances, Honoraria, etc.		
Conveyance allowance at Rs. 20 per mensem	20	
Clothing allowance at Rs. 10 per mensem	10	
Total ..	30	
(iii) Contingencies.		
House rent at Rs. 60 per mensem	60	
Total ..	60	
Grand Total. ..	255	× 11 months.
	2,805	Recurring.
Cost of outfit on enlistment at Rs. 265 to the Sub-Inspector for the 1st year only	265	Non-recurring.
Grand Total ..	3,070	

ITEM 28. Additional Police staff required for the Railway Police Station, Poona, in connection with the new Railway station at Bhamburda.

Recurring	.. Rs. 4,510	Non-recurring	.. Rs. *Nil*
Total	.. „ 4,510	Ultimate annual recurring	.. „ 5,133

Remarks.—Owing to the opening of a new Railway Station at Bhamburda by the G. I. P. Railway, Government have administratively approved the proposal for the entertainment of 3 head constables and 7 constables for the control of traffic at that station as detailed below :—

1 head constable in charge of the Police staff.
1 constable for 3rd class waiting room and platform.
1 constable at the Tonga stand.

Total 1 head constable and 2 constables (for 8 hours' duty).

The total staff required for 24 hours is thus 3 head constables and 6 constables. After adding one constable for sick and leave reserve at 15 per cent. the total comes to 3 head constables and 7 constables. The cost on account of pay and allowances of the Police staff in question amounts to Rs. 4,510 for 11 months of the year 1930-31 as shown in detail below :—

	Cost per mensem.
(i) Pay of Establishment.	
	Rs.
3 head constables (pay at Rs. 28 per mensem each) ..	84
7 constables (pay at Rs. 20 per mensem each)	140
Literacy allowance at Rs. 2 per mensem to each head constable and constable	20
Total ..	244

26, POLICE (Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

	Cost per mensem
	Rs.
(ii) Allowances, Honoraria, etc.	
Compensatory allowance at Rs. 5 per mensem to each head constable and Rs. 3 per mensem to each constable ..	36
Travelling allowance at Rs. 10 per mensem to each head constable and Rs. 7 per mensem to each constable ..	79
House-rent allowance at Rs. 5 per mensem to each head constable and Rs. 3 per mensem to each constable..	36
Total ..	151
(iii) Contingencies.	
Clothing charges at Rs. 1·5 per mensem to each head constable and constable	15
Total ..	15
Grand Total ..	410 × 11 months.
Grand Total ..	4,510

ITEM 29. Charges for patrolling the Railways when the special train of His Excellency the Viceroy passes through the Bombay Presidency.

Recurring	..Rs.	3,000	Non-recurring	..Rs.	*Nil*
Total	.. „	3,000	Ultimate annual recurring	.. „	3,000

Remarks.—It has been decided by the Government of India that patrolling and lighting charges incurred by Railways when the Viceroy's special train passes through this Presidency should be borne by the Provincial Government and should be debited to the head "26, Police." Until now no special provision has been made for these charges, which were met from savings available in the grants under the head "26, Police." Owing to the recent practice of close budgetting, it has now become necessary to make special provision for this purpose. A provision of Rs. 3,000 (Rs. 2,000 for the G. I. P. and M. & S. M. Railways and Rs. 1,000 for the B. B. & C. I. Railway) has accordingly been made in the next year's budget.

ITEM 30. Head constable and 6 constables required for the Court of the Additional Presidency Magistrate appointed to expedite the trial of Municipal cases.

Recurring	..Rs.	*Nil.*	Non-recurring	..Rs.	3,117
Total	.. „	3,117	Ultimate annual recurring	.. „	*Nil*

Remarks.—Attention is invited to the remarks on item No. 17 under the head "24, Administration of Justice." The provision shown above is on account of 1 head constable and 6 constables required for the Court of the Additional Presidency Magistrate whom it is proposed to appoint in order to expedite the trial of Municipal cases.

		Rs.
Grand Total—26, Police (Reserved) ..	Recurring ..	10,315
	Non-recurring ..	1,03,382

27. PORTS AND PILOTAGE—(*Reserved*).

MEMBER IN CHARGE—Honourable Mr. W. F. HUDSON.

ITEM 31. Opening of Shahbandar, district Karachi, as a port.

Recurring ..	Rs. *Nil*	Non-recurring ..	.. Rs. 1,000
Total	„ 1,000	Ultimate annual recurring	.. „ *Nil*

Remarks.—The position of Ketibandar in Karachi District as a port is becoming increasingly insecure owing to the rapid erosion of the river Indus, and the place is likely to disappear in a year or two. The navigation from the sea to the bandar is also beset with difficulties. The trade of Sirganda, another minor port in the district, has been declining in recent years owing to the silting of the Sir creek, and, as there is no possibility of dredging the creek except at a prohibitive cost, the need of a suitable port in the locality is urgent. Careful enquiries show that Shahbandar fulfils the requirements of a port, and its claims have been strongly urged by the merchants of Ketibandar, the Karachi Indian Merchants' Association and the Buyers' and Shippers' Chamber, Karachi. As its name implies, Shahbandar was once a port, but the earthquake of 1819 diverted the course of the river and brought about its decay. For the past few years, however, the Arabian Sea has been cutting inland, and a deep salt water creek, capable of accommodating big sea-going boats, has approached Shahbandar, and there is every prospect of the canal being deepened still further in the near future so as to admit of the entry of bigger boats. The following improvements require, however, to be carried out before the place can be declared as a port :—

	Rs.
Landing place	450
Excavation of channel	500
Roadway	50
Total ..	1,000

The expenditure is debitable to the provincial revenues of Bombay, since under the Devolution Rules ports (except major ports) constitute a provincial subject. It is proposed to provide Rs. 1,000 for the purpose in the ensuing year's budget.

		Rs.
Grand Total—27, Ports and Pilotage (Reserved) ..	Recurring ..	*Nil*
	Non-recurring ..	1,000

31, EDUCATION (Transferred).

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMAD.

ITEM 32. Establishment of a Practising School for the Urdu Training School, Poona, by the transfer of the Central Urdu School from Sholapur to Poona.

Recurring ..	.. Rs. 6,455	Non-recurring ..	.. Rs. 2,260
Total ..	.. „ 8,715	Ultimate annual recurring	.. „ 6,455

Remarks.—Both the Urdu Training School and the Anglo-Urdu High School in Poona and indeed the whole cause of Muslim Education in the Deccan suffers greatly from the want of an efficient Primary School as a Practising School for the former and as a feeder for the latter. With the intention of providing this Practising school, therefore, Government have retaken under their management the Central Urdu School at Sholapur teaching standards V to VII and have transferred it to Poona. A nucleus of a full Practising school is proposed to be started immediately by opening an Infant class and, if possible, a First standard without any extra cost. In order to make the school a full Practising School the other standards between the first and fifth will have to be opened from next year and the proposed expenditure is for this purpose. The recurring expenditure is (1) for increase of Rs. 10 in the allowance of the Head Master, (2) for 4 additional 2nd year trained teachers on Rs. 35-50 *plus* Rs. 10 special allowance, (3) for a Drawing Master on Rs. 60—4—100, (4) for one Kamathi on Rs. 16 per mensem, (5) for contingent grant Rs. 120 and (6) Rs. 2,280 for rent. The proposed non-recurring expenditure is for furniture for the school and hostel and for equipment.

ITEM 33. Opening of a new Arts College called the Ismail College at Andheri, near Bombay.

Recurring ..	.. Rs. 38,386	Non-recurring ..	.. Rs. 21,375
Total ..	.. „ 59,761	Ultimate annual recurring	.. „ 1,54,943

Remarks.—Some years ago Government accepted a donation of Rs. 8 lakhs offered by Sir Muhammad Yusuf for the promotion of the higher education of Muhammadan youths. The donor gave the sum to Government untrammelled by any conditions. He, however, expressed two preferences, *viz.*, that the institution—preferably a college—might be located either in Bombay or in Poona and that if a college was decided upon it should be affiliated to the Bombay University. After prolonged consideration it has been decided to establish a first grade arts college affiliated to the Bombay University on a selected site near Andheri in Salsette. The necessary buildings with a hostel and subsidiary works are now nearing completion and are expected to be ready for occupation by June next. As the academic year begins from the same month it is considered both feasible and desirable to start the college from that date. It is proposed to open the college with the First Year and Inter Arts classes to begin with, the Inter Science and Junior B.A. classes will be added in 1931-32 and the Senior B.A. class in 1932-33. It is proposed to teach in the college the Pass and Honours courses in English, Persian, Urdu, Arabic and Sanskrit and also pass courses in History and Economics and in Mathematics and the Inter Science course in Groups A and B. The college will be open to all communities, preference being given to all Muhammadan students who might apply for admission.

Securities of the value of Rs. 2,25,000 have been set apart with a view to utilising the interest in giving scholarships to Muhammadan students. Pending the opening of the Ismail College the interest on this sum is being used for scholarships to Muhammadan students studying in other colleges. The rest of the securities with the additional securities purchased out of the interest accrued were sold from time to time as the amount was required for expenditure on account of the buildings, etc. A small balance is expected to remain after meeting the charges of the sanctioned project, but it may have to be utilised for some other works which are still in contemplation. Government have therefore to provide the whole amount required for the recurring and non-recurring expenditure on the college. The number of students likely to join the proposed college cannot be accurately anticipated, but it is not likely to be large at the outset and receipts from fees will be comparatively small. The figures of the total amounts of recurring and non-recurring expenditure required for next year and the amount of ultimate annual recurring expenditure are given above. The accompanying statement gives details about the proposed staff, etc.

Grand Total—31, Education (Transferred) ..	Recurring ..	44,841
	Non-recurring ..	23,635

Statement showing the proposed staff and other items of expenditure for the Ismail College, Andheri.

Serial No.	Appointment	Scale of pay	From what date	
	RECURRING			
	Indian Educational Service or B.E.S. (Class I)			
1	Principal and Professor of History ..	320-40-1,200	1st April 1930.	
	Duty allowance	150		
	Compensatory allowance	90-200		
2	Professor of English	320-40-1,200	1st June 1930.	
	Compensatory allowance	90-200		
3	Professor of Arabic and Persian	320-40-1,200	1st June 1930.	
	Compensatory allowance	90-200		
	Bombay Educational Service or B.E.S. (Class II)			
4	Lecturer in Mathematics	250-20-550-20-650	1st June 1930.	
	Compensatory allowance	70-150		
5	Lecturer in Physics	250-20-550-20-650	1st April 1930.	
	Compensatory allowance	70-150		
6	Lecturer in Sanskrit	250-20-550-20-650	1st June 1930.	
	Compensatory allowance	70-150		
7	Lecturer in English and Logic	250-20-550-20-650	1st June 1930.	
	Compensatory allowance	70-150		
8	Lecturer* in Persian and Arabic	250-20-550-20-650	1st June 1930.	
	Compensatory allowance	70-150		
9	Lecturer in History and Economics ..	250-20-550-20-650	1st June 1931.	
	Compensatory allowance	70-150		
10	Lecturer in Urdu	250-20-550-20-650	1st June 1932.	
	Compensatory allowance	70-150		
11	Lecturer in Chemistry	250-20-550-20-650	1st April 1931.	
	Compensatory allowance	70-150		
12	Lecturer in Biology	250-20-550-20-650	1st April 1931.	
	Compensatory allowance	70-150		
	Subordinate Educational Service			
13	Demonstrator in Physics	100	1st June 1930.	
	House rent allowance	12		
14	Assistant Lecturer in Mathematics	70-5-120-5-140-10-200	1st June 1931.	
	House rent allowance	12		
15	Librarian	100	1st June 1932.	
	House rent allowance	12		
16	Demonstrator in Chemistry	100	1st June 1931.	
	House rent allowance	12		
17	Demonstrator in Biology	100	1st June 1931.	
	House rent allowance	12		
	Clerks			
18	Head Clerk	105-5-140	1st April 1930.	
	Compensatory allowance	12		
19	2nd Clerk	40-5/2-80	1st June 1930.	
	Compensatory allowance	12		
	Menials			
20	(*a*) One peon	21	1st April 1930.	
	House rent allowance	3		
	(*b*) One peon	20	1st April 1930.	
	House rent allowance	3		
	(*c*) One peon	20	1st June 1930.	
	House rent allowance	3		
	(*d*) One Naik	24	1st June 1932.	
	House rent allowance	3		
21	Three Hamals	20 each ..	1st June 1930.	
	House rent allowance	3 each.		
22	One Laboratory hamal in Physics	20	1st April 1930.	
	House rent allowance	3		
23	One Laboratory hamal in Chemistry ..	20	1st April 1931.	
	House rent allowance	3		
	One Laboratory hamal in Biology	20	1st April 1931.	
	House rent allowance	3		
24	One Laboratory Assistant	45-5-100	1st June 1931	
25	Contingencies ..	7,125	1st April 1930	
26	(*a*) Scholarships	5 of Rs. 10 each ..	1st June 1930	To be met from income from endowment.
		5 of Rs. 15 each ..	1st June 1930	
	(*b*) Do.	5 of Rs. 20 each ..	1st June 1931	
	(*c*) Do.	5 of Rs. 20 each ..	1st June 1932	
	(*d*) Do.	5 of Rs. 15 each ..	1st June 1931	
27	Fellowships ..	2 of Rs. 50 each ..	1st June 1933	
	Non-recurring			
		Rs.		
	Library	4,750		
	Furniture	9,500		
	Apparatus	7,125		
	Total ..	21,375		

* During 1930-31 the post will be of Assistant Lecturer on Rs. 150 per mensem.

32, MEDICAL (*Transferred*).

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMAD.

ITEM 34. Appointment of a Lay Secretary for the J. J. Hospital.

Recurring ..	Rs. 12,120	Non-recurring	Rs. *Nil.*
Total	„ 12,120	Ultimate annual recurring ..	„ 13,260

Remarks.—At the J. J. Hospital it has been the custom for one of the whole-time I.M.S. Officers to attend to the administration of the hospital and for this he is paid an allowance of Rs. 150 per mensem. Much of his time is taken up in attending to administrative detail, and his professional duties are consequently interfered with. When the extensions of the J. J. Hospital are completed next year, the total number of beds of this and the allied hospitals will be 810. The system of employing honorary staff entails as a corollary that such staff should be utilised for medical and teaching functions only, and that some other agency should be available to relieve them of all administrative functions. The Superintendent can no longer carry on his dual functions efficiently. It is proposed, therefore, to appoint a Lay Secretary possessing suitable qualifications.

2. The J. J. groups of hospitals are in the same compound. It is desirable that they should have a central supply department, and it is believed that unification in this direction would result not only in greater efficiency, but also in economy. One central office is therefore recommended for the supply services, in which all the stewards' departments would be merged. The combined supply department, together with the general administration of the group of hospitals, would be managed by a Secretary. It would be essential to have some one with knowledge of accounts and general administration. To attract a competent man of good standing it is proposed to fix the pay of the appointment at Rs. 1,000 per mensem *plus* the usual Bombay house rent allowance. The appointment will be created for 2 years in the first instance and its continuance will depend on the success of the officer in improving administration and effecting economies.

ITEM 35. Establishment for new blocks for Parsi females at the Central Mental Hospital, Yeravda.

Recurring ..	Rs. 4,719	Non-recurring	Rs. *Nil.*
Total	„ 4,719	Ultimate annual recurring ..	„ 5,438

Remarks.—The work of constructing a new ward for Parsi female patients at the Central Mental Hospital, Yeravda, was sanctioned by the Legislative Council on a resolution moved by Government on the 12th October 1927. The building has now been completed. For the additional 50 patients which this ward will accommodate, the following extra staff is necessary :—

Staff.	Estimate for 11 months.
	Rs.
1 Nurse on Rs. 150—5—175 per mensem	1,650
8 female attendants—	
2 at Rs. 25 per mensem each 6 at Rs. 20 per mensem each	1,870
2 female sweepers at Rs. 16 per mensem each	352
1 cook at Rs. 21 per mensem	231
1 mali at Rs. 18 per mensem	198
1 dhobi at Rs. 17 per mensem	187
1 store boy at Rs. 21 per mensem	231
Total ..	4,719

		Rs.
Grand Total—32, Medical (Transferred)	Recurring ..	16,839
	Non-recurring ..	*Nil.*

33, PUBLIC HEALTH—(Transferred).

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI.

ITEM 36. Two water-rate collectors at Rs. 50 per mensem each in the Poona Water Works Division.

Recurring ..	Rs. 1,100	Non-recurring	Rs. *Nil.*
Total	„ 1,100	Ultimate annual recurring ..	„ 1,200

Remarks.—There have been three sanctioned posts of water-rate collectors since 1901. In that year the total number of bills collected was 1,601 amounting to Rs. 1,28,408 against the present number 3,108 amounting to Rs. 3,50,000, the volume of work having thus considerably more than doubled. The duties are responsible and arduous, and, in the event of sudden illness of any of the men or even during casual absences for short periods, the burden falling on the rest is excessively heavy. For appointments to the post even temporarily the substantial security of Rs. 1,000 is held necessary and substitutes are not therefore easily forthcoming.

In these circumstances it is most urgently necessary to create two additional posts of Water-rate Collectors on the temporary establishment of the Executive Engineer, Poona Water Works Division. Provision for them has, accordingly, been proposed at the rate of Rs. 50 per mensem each for 11 months in the next year's budget.

MINISTER IN CHARGE—Honourable MAULVI RAFIUDDIN AHMAD.

ITEM 37. Appointment by the Government of India of a committee to investigate and report on the question of the control of the preparation and sale of medicinal drugs.

Recurring ..	Rs. *Nil.*	Non-recurring	Rs. 6,111
Total	Rs. 6,111	Ultimate annual recurring ..	„ *Nil.*

Remarks.—The question of the control of the preparation and sale of medicinal drugs has been under the consideration of the Government of India for some time past. No effective measures are at present in force in India to give the customer protection against fraud and risk to health or even to life, resulting from the use of inferior and injurious drugs. The Government of India have come to the conclusion that the most satisfactory method of dealing with the question would be to appoint a small committee (2 medical experts, 1 representative of the drug trade and 1 layman) which would explore and define the scope of the problem with reference to actualities and make recommendations as to what steps, if any, are necessary to arrive at a satisfactory solution. The committee will consider whether any protective measures can be introduced. Since our knowledge in respect of Ayurvedic and Unani medicines is far from complete, the Government of India propose to restrict the scope of the enquiry to the importation, sale and manufacture of drugs recognised in the British pharmacopœia but the committee will also consider whether their proposals can be extended to medicines prepared from indigenous drugs. The Government of India themselves are bearing half the cost of the committee which is estimated to be Rs. 1,10,000, and the other half is to be shared equally by the 9 Provincial Governments. Each local Government's share is expected to be about Rs. 6,111.

Grand Total—33, Public Health—Transferred	Recurring ..	Rs. 1,100
	Non-recurring ..	„ 6,111

34, AGRICULTURE (Transferred).

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 38. Entertainment of additional establishment in the Co-operative Department.

Recurring	..Rs.	4,917	Non-recurring ..	..Rs.	*Nil.*
Total ..	.. „	4,917	Ultimate annual recurring	.. „	6,564

Remarks.—Under the Bombay Co-operative Societies Act, 1925, it is incumbent on Government to have the accounts of every society audited at least once a year. There were 5,472 working societies on 31st March 1929. The number is likely to increase to 5,800 by 31st March 1930 and to 6,100 by 31st March 1931. It is expected that by 31st July 1930 there will be 6,000 working societies and 400 societies in liquidation whose accounts will have to be audited next year. The present number of auditors is 44 and that of sub-auditors 21. Of these 5 auditors and 3 sub-auditors work under the Special Auditors or do other special work. They and the Special Auditors audit 350 societies. Deducting these, there remain 6,050 societies whose accounts are to be audited by the remaining auditors and sub-auditors. The present standard of audit is 110 societies per auditor and 70 societies per sub-auditor. The 39 auditors and 18 sub-auditors can thus audit 5,550 societies and an additional staff is necessary for the remaining 500 societies. As a measure of economy it is proposed to appoint sub-auditors who will audit the smaller societies under the supervision of auditors. At the rate of 70 societies per sub-auditor 7 sub-auditors and 7 peons are required, but it is proposed to appoint only 4 sub-auditors (2 on Rs. 105—5—140 and 2 on Rs. 85—5/2—100) and 4 peons (3 on Rs. 16 per mensem for the Presidency proper and 1 peon on Rs. 17 for Sind with a local allowance of Rs. 2). Provision has been made for 11 months of the ensuing year.

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI.

ITEM 39. Entertainment of veterinary assistant surgeons to take charge of new veterinary dispensaries.

Recurring	..Rs.	2,805	Non-recurring ..	..Rs.	*Nil.*
Total ..	.. „	2,805	Ultimate annual recurring	.. „	6,900

Remarks.—Several District Local Boards have expressed their intention of opening new veterinary dispensaries. The total number comes to 16 in the Presidency proper and 10 in Sind. Under the rules for the working and inspection of civil veterinary dispensaries Government give grants-in-aid towards their maintenance and in addition bear the cost of the pay and allowances of the veterinary assistant surgeons in charge. The grant to a new veterinary dispensary in the Presidency proper has been fixed at Rs. 450 per annum and to that in Sind at Rs. 750. The time-scale of pay of a veterinary assistant surgeon in the Presidency proper is Rs. 60—4—140 and that in Sind Rs. 75—4—155. If all the dispensaries were opened, the total cost during the next year would amount to Rs. 33,510. The District Local Board, Poona, has already opened dispensaries at Indapur and Talegaon-Dabhade, but no grants-in-aid or extra veterinary assistant surgeons have been sanctioned for them. On account of financial stringency it is not possible to make provision for the full amount. Provision has therefore been made for the entertainment of 3 veterinary assistant surgeons in the Presidency proper on Rs. 60—4—140 each and 1 in Sind on Rs. 75—4—155. Provision for grants-in-aid has been included in the general provision for grants-in-aid to veterinary hospitals and dispensaries.

Grand Total—34, Agriculture (Transferred)	Recurring	..Rs.	7,722
	Non-recurring	.. „	*Nil.*

41, CIVIL WORKS—(Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

ITEM 40. Establishment required for the Superintending Engineer to be placed on special duty for the purpose of conducting investigation into the probable effects of the Bhakra Dam Scheme on Sind Inundation Canals.

Recurring	.. Rs. *Nil*	Non-recurring ..	.. Rs. 7,582
Total ..	.. ,, 7,582	Ultimate annual recurring	.. ,, *Nil*

Remarks.—Both the Punjab and the Bombay Governments have interests in the waters of the River Indus. When a new Irrigation project is proposed by the former, it is necessary for the Government of India to examine the question of the effect of the withdrawals proposed in the Punjab upon the supplies available at Sukkur. That Government has, accordingly, appointed a Committee, designated the Indus Discharge Committee, to examine the problem of determining the natural supplies in the River Indus and the diminution or increase which takes place in these supplies at Sukkur consequent on the withdrawal of water for Irrigation in the Punjab and the return seepage of a portion of such withdrawals back into the rivers. The Government of the Punjab have at present under consideration the proposal for the construction of a dam on the Sutlej at Bhakra. In this connection the Committee has recommended that the Punjab and the Bombay Governments should each appoint a Superintending Engineer to carry out a joint investigation and submit a joint report upon the probable effect of the Bhakra Dam Project on the supplies to the inundation canals in Sind, which have their heads below Mithankot. The Government of India has supported the recommendation of the Committee and the Government of the Punjab have agreed to appoint a Superintending Engineer to this special duty. This Government also proposes to make a similar appointment. At present it is estimated that the following staff will be required for the purpose and that the special duty will probably last for a period of six months :—

		Rs.	Rs.
(*a*) *Pay of Officers*—			
1	Temporary Engineer to take place of an Assistant Executive Engineer or an Assistant Engineer who may be detailed for the work at Rs. 250 per mensem.	1,500	1,500
(*b*) *Pay of establishment*—			
1	Shorthand Typist at Rs. 187 per mensem	1,122	
1	Clerk at Rs. 94 per mensem	564	
1	Calculator at Rs. 94 per mensem	564	
1	Draftsman at Rs. 126 per mensem	756	
1	Tracer at Rs. 70 per mensem	420	
1	Peon at Rs. 22 per mensem	132	
3	Peons at Rs. 18 per mensem	324	
			3,882
(*c*) *Allowances*—			
	Travelling allowance	1,200	
			1,200
(*d*) *Contingencies*—			
	Contingencies	1,000	1,000
			7,582

It is decided to put an officer who is already acting as Superintending Engineer on the special duty. He will be confronted with a very onerous and responsible task. Very intricate and involved problems of mathematical analysis require to be explored and solutions to be arrived at which will stand the closest examination and criticism by the specially selected Punjab Engineers. The results of the labours of the Superintending Engineers appointed by this Government and the Punjab Government will have a vital and lasting effect on the future development of irrigation in Sind.

		Rs.
Grand Total—41, Civil Works—Partly Reserved and Partly Transferred.	Recurring ..	..
	Non-recurring ..	7,582

47, MISCELLANEOUS (Transferred).

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI.

ITEM 41. Rents, Rates and Taxes: Assessment of Government buildings under section 74 of the Bombay City Municipalities Act, 1925.

Recurring	.. Rs. 22,000	Non-recurring ..	.. Rs. 84,500
Total ..	.. „ 1,06,500	Ultimate annual recurring	.. „ 22,000

Remarks.—Under proviso (*a*) to section 73 of the Bombay City Municipalities Act, 1925 (Bom. XVIII of 1925), buildings vesting in His Majesty and "used solely for public purposes and not used or intended to be used for purposes of profit" are exempt from the municipal rate on buildings. But under section 74 of the Act Government are required in lieu of this rate to pay a composition calculated in a certain manner on the rateable value of the buildings "vesting in His Majesty and beneficially occupied". The Consulting Surveyor to Government who was appointed by Government as a valuer under clause (2) of section 74, has furnished the estimates of the net annual values on the rateable values of all Government properties assessable under that section in various municipal boroughs, which hold good for five years. The total sum that will have to be paid by way of an annuity to the various municipal boroughs according to the valuation statements prepared by the Consulting Surveyor amounts nearly to Rs. 22,000 per annum. As Act XVIII of 1925 came into force with effect from the 8th June 1926, a provision of Rs. 1,06,500 has been proposed to be made in next year's estimates, on this account for a period of 4 years and 10 months.

ITEM 42. Levy of Profession Tax by District Local Boards.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 3,510
Total ..	.. „ 3,510	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The District Local Board, Kanara, has made a proposal to levy a profession tax on all persons who carry on any profession, art, trade or calling within the area of the Board. Government, while they desire to assist Local Authorities in their efforts to widen the basis of taxation, anticipate that the introduction of the tax on the lines proposed by the District Local Board, Kanara, will lead to administrative difficulties and they, therefore, desire to lay down model rules for this tax for the guidance of local bodies which desire to introduce this form of taxation. In order to get the experience and facts necessary to enable Government to decide on the model rules it is necessary to work out the concrete application of this tax in a selected district and Government have decided that the Kanara District should be selected for this experiment. The complicated questions involved in this new system of taxation require more time and attention than the Collector is able to give and it is, therefore, necessary that a special officer should be deputed to the task who will be able to give his whole mind and time to the problem. Government have, therefore, decided to place an officer on special duty for a period of 4 months to collect the necessary data and work out a scheme for the introduction of this tax after visiting some districts in the Madras Presidency where such a tax is already in force. The estimated expenditure is shown below :—

	Rs.
1 Pay of special officer for 4 months (Rs. 360 per mensem) ..	1,440
1 clerk on Rs. 150 per mensem	600
2 peons (at Rs. 15 per mensem each)	120
Travelling Allowance	1,200
Contingencies	150
Total ..	3,510

		Rs.
Grand Total—47, Miscellaneous—(Transferred) ..	Recurring	22,000
	Non-recurring	88,010
Grand Total of all heads (charged to Revenue) ..	Recurring	1,81,397
	Non-recurring	4,38,929

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

SIND.

(1) PRODUCTIVE.

Begari Canal.

ITEM 43. Providing regulating gates to sluices along Nurwah.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 6,360
Total ..	.. ,, 6,360	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—At present inter rotations along Nurwah are carried out by "chabbing" karias. This arrangement is unsatisfactory and objectionable and results in complaints of unfair treatment from zamindars. It is therefore proposed that karias from the head to mile 16 should be provided with regulating shutters which can be adjusted and locked at the required levels in order to gain this object. Similar arrangement made on the Begari Canal, miles 31 to 76, has resulted in equitable distribution of water and great benefit to the zamindars at the tail and the cost thereof has been recouped within a year.

(2) UNPRODUCTIVE.

Kalri Canal.

ITEM 44. Kalri and Nariehach remodelling project.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 2,25,000
Total ..	.. ,, 2,25,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The Kalri Canal System in the Karachi Canals Division consists of two main canals with their branches, *viz.*, the Kalri and Narichach, taking off from the Kalri feeder *ex* the Indus. The total length of all the canals of the system is about 89 miles. The system irrigates parts of the Mirpur Sakro and Tatta Talukas.

The system is an old one comprising torturous and only partially controlled inundation canals providing very inefficient distribution. There are no cross regulators on the main canals and many of the branches have not even head regulators.

2. There have been incessant complaints of deficiency of water at tails of these canals for many years past. The conditions have been so bad, especially at the tails of Kalri Bathoro and Jamwah, that eight dehs in the Mirpur Sakro Taluka had to be reduced from first class to second class dehs and two from second class to third class at the time of the Revision Survey Settlements of 1907 and 1922. The present sections of the canals are inadequate to carry the required discharges with F.S.L. at 12 feet at the head of the Kalri; consequently higher levels of water have to be admitted into the canal. The relief so afforded is only temporary as it depends upon the duration of high river conditions which occur for a few days only. The outlets for distribution of water are mostly "kacha" with the result that the greater part of the scanty supplies is withdrawn by the karias in the upper reaches. There are no cross regulators on the main canal and only in a few cases regulators at heads of the branches on account of which water cannot be utilised to the greatest advantage by equitable distribution in a bad year when the river is low.

3. The primary reason, however, for taking up this project at once is the construction of the Lloyd Barrage which has caused much anxiety and fear among the zamindars of the tract, who are clamouring for improvements. And at the time of the initiation of the Lloyd Barrage and Canals Construction Scheme Government gave assurances that steps would be taken to prevent the lower Sind zamindars suffering any material damage on account of the operation of the Barrage. In consonance with Government's promises and in order to remove the defects noted in paragraph 2 above, it is now proposed to improve the system on the following lines:—

(*a*) Regrading and re-sectioning the main canals and branches,

(*b*) Providing cross-regulators on the main canals and branches and providing regulators at the heads of branches,

(*c*) Moduling karia heads.

55, IRRIGATION (Reserved)—contd.

(*d*) Providing additional staff accommodation necessary for efficient inspection and control of irrigation, and

(*e*) Extending irrigation to large areas of virgin lands lying waste on this system which, if supplied with water, will add to the prosperity and contentment of the population and also add to Government revenues. Existing main canals and branches will be extended and where necessary new branches constructed so as to fully command the area referred to above.

4. Details as regards works to be provided are as follows :—

(*a*) and (*e*) The present canals run along natural ridges and no drastic changes in their alignments are required. A number of bad bends on the main Kalri canal will be removed thus shortening the length of the canal by (9·1—4·9) 4·2 miles. The total length of the remodelled Kalri canal will be 17·6 miles. The portions of main canal so cut out will be treated as distributaries and provided with head sluices.

The present Khanawah *ex* Kalri and its continuation, Jamwah, will remain unchanged. A new branch named "Khari Sir" 2·9 miles in length, will be excavated from the tail of Khanawah to secure better command of land in dehs "Palijani" and "Khari Sir."

The old Kalri Bathoro canal, *ex* Kalri, is very tortuous ; it is now proposed to widen the present Narichach and Allah Khai Large, extending it as far as the Makli Hills, then turning towards the south-west cutting the Kalri Bathoro at takis 94 and 325 and tailing into chach Mirankhor. This forms the most important part of the project. It will give a much more favourable F.S.L. to the lands on Kalri Bathoro. The Kalri Bathoro will be split up into three portions ; two portions on the left of Narichach will be supplied from the Narichach and be named Kalri Bathoro Large and Kalri Bathoro Small, respectively, while the third portion on the right will be called Halki Branch which will receive water from the main Kalri canal.

A new branch, named "Kahiki," will take off from Narichach about 2¼ miles upstream of Kalri Bathoro Large to irrigate the dehs "Kahiki" and parts of Pir Jhareon and Kori.

A few bad bends will be also cut out so as to improve the alignments of the existing branches.

(*b*) The existing Head Regulator on Kalri feeder is in working order and is adaptable to the new conditions.

The existing head regulator on the Narichach has however inadequate water way to meet the new conditions ; it will be dismantled and replaced by a new regulator with 4 spans of 10 feet each.

Out of the three falls on the Narichach two will be combined with cross-regulators to enable the branches taking off above them to have their F.S.L. by heading up in rotations if necessary. Cross regulators are also proposed to be provided on the Narichach below off-takes of Ghar Kalan and Kahiki branches.

The new head regulator on the Kalri, constructed in 1913, just below off-take of Narichach will be provided with an additional span of 10 feet to make it suitable for new conditions.

The remodelled Kalri main canal will be about 18 miles in length ; it commands high lands in the upper reaches. Two cross-regulators, one at mile 5/2 and the other at mile 13, have been provided for facilitating heading up of water when required to give F. S. L. to the branches in rotations.

None of the branches have head regulators at present. It is impossible to control properly the distribution of water without head regulators and these are provided accordingly.

A cross regulator is also proposed to be provided on "Ghar Kalan" branch.

The existing road-bridges will be remodelled to suit new conditions and new ones constructed where necessary.

(*c*) The existing karias are excessive in number and the areas dependent on individual karias in many cases very small. The several very small karias will be combined so as to command about 100 acres each. Existing karias commanding over 100 acres will be left undisturbed. In combining the karias every attempt will be made to provide for the holdings of individual zamindars under one group only so as to secure the least possible disturbance and inconvenience.

As already stated the karias have kacha heads. They will be provided with masonry modules.

(*d*) One Inspection Bungalow and one block of establishment quarters for daroga and subordinate will be required at Babra to allow of effective control and distribution of water in this beat. Five baulksheds are also proposed to be provided for storing needles at cross regulators.

5. *Areas* commanded, irrigated and proposed to be irrigated, discharges, etc.

55, IRRIGATION (Reserved)—contd.

The following are the gross culturable areas commanded and those provided with water in the project :—

Taluka	Gross area commanded	Culturable area commanded	Culturable area commanded proposed to be provided with water		
			Kalri	Narichach	Total
	Acres.	Acres.	Acres.	Acres.	Acres.
Mirpur Sakro	113,814	35,810	14,747	13,566	28,313
Tatta	85,310	51,434	13,037	22,357	35,394
Total ..	199,124	87,244	27,784	35,923	63,707

The present occupied area on each canal is 16,540 acres on the Kalri and 18,193 acres on the Narichach, total 34,733 acres, of which 15,010* acres are cultivated annually on the average. The annual cultivation after the improvements are carried out will be 39,413* acres.

* The present and proposed cultivation will compare as under :—

	Present	Proposed
Rice ..	12,788	36,355
Dry Kharif ..	2,222	2,713
Lift ..		345
	15,010	39,413

Irrigation proposed.

The present percentages of rice cultivation on the culturable areas commanded are 89 for Mirpur Sakro and 83·4 for Tatta Talukas.

Rice lands will be given water twice in every three years and the dry crop lands once in every three years.

Outlet duties of 30 acres per cusec for rice and 60 acres per cusec for dry crops have been adopted as per Minutes of Karachi Conference. The discharges required at the head of distributaries have been worked out from the tail upwards for each 100 acres of culturable area commanded as under :—

Mirpur Sakro Taluka.

	Cusecs
$\frac{2}{3}$×90 acres of rice at 30 acres per cusec	2·00
$\frac{1}{3}$×10 acres of dry kharif crops at 60 acres per cusec	0·05
	2·05
Add 10 per cent. for unavoidable errors	·21
Total ..	2·26

Tatta Taluka.

	Cusecs
$\frac{2}{3}$×85 acres of rice at 30 acres per cusec	1·89
$\frac{1}{3}$×15 acres of dry kharif crops at 60 acres per cusec	0·08
	1·97
Add 10 per cent. for unavoidable errors	·20
Total ..	2·17

Discharge required at the head of distributaries :—

Mirpur Sakro *Tatta*

$$\frac{28,313 \times 2 \cdot 26}{100} = 639 \cdot 87 \quad + \quad \frac{35,394 \times 2 \cdot 17}{100} = 768 \cdot 05 = 1,407 \cdot 92 \text{ cusecs.}$$

Allowing for losses due to evaporation and absorption at 8 cusecs per million square feet of wetted perimeter, the discharge at the head of the feeder works out to 1,527 cusecs.

6. The bed level of the feeder will be at reduced level 27·6 and the full supply Level at reduced level 36·4. The F. S. L. and bed levels of canals in the Karachi Canals Division should correspond to not more than 18·0 and 12·6 feet respectively on the Kotri gauge. With the bed level proposed the feeder will flow with 2 feet depth of water on the 1st of June in an ordinary year. The F. S. L. 36·4 will be available for an average of 45 days during the period of maximum demand (1st July to 10th of September). The bed and full supply levels of other branches have been suitably designed. The tails of branches will have their bed levels at or above the land commanded by the tail karias. This will prevent silting of the branches.

7. *Cost of works.*—The following will be the cost of "I-Works" of the project :—

II—Main Canal and Branches.

	Rs.
A—Preliminary expenses	1,335
B—Land	25,908
D—Regulators	1,46,167
E—Falls	15,329
G—Bridges	28,673
K—Buildings	27,582
L—Earthwork	4,12,406
O—Miscellaneous	30,387
P—Maintenance	3,000
Work-charged establishment	11,640

III—Distributaries.

G—Works	98,972
Total ..	8,01,399

From the above details it will be seen that the main item of expenditure is earthwork which includes regrading and re-sectioning of the canals and branches including excavation of new branches and extension of canals where necessary. The improvements proposed will be completed in five years.

The total cost of all charges will be Rs. 10,70,949 as detailed below :—

Direct charges.

	Rs.
Cost of I—Works	8,01,399
II—Establishment at 24 per cent. on I—Works	1,92,336
III—Tools and Plant at 3 per cent. on I—Works	24,042
Leave and pension charges	40,390
Total, Direct charges ..	10,58,167

Indirect charges.

	Rs.
Capitalisation of abatement of land revenue	4,768
Audit and accounts charges	8,014
Total, Indirect charges ..	12,782
Grand total, Direct and Indirect charges ..	10,70,949

8. *Financial aspect.*—The yearly gross revenue expected from the project will be Rs. 1,21,405 made up from the following two sources :—(1) Revenue from the increase in cultivation Rs. 1,07,009 and (2) Rs. 14,396 from the interest on the amount anticipated from the sale of occupancy rights of Government waste land which will be irrigated by the project. The gross assessment from the cultivation of 39,413 acres, calculated according to the present

rates* of assessment, will be Rs. 1,25,157. Allowing Rs. 6,258 for remissions, at 5 per cent., the gross assessment will be Rs. 1,18,899. Deducting one-tenth as land share, Rs. 11,890, the Public Works Department share will be Rs. 1,07,009.

	Class of Deh. I	II	III	Jagir
	Rs. a.	Rs. a.	Rs. a.	Rs. a.
*Rice ..	4 0	2 8	2 0	1 8
Dry Kharif.	2 4	1 8	1 2	0 12
Lift ..	1 8	1 0	0 12	0 12

The amount of the other or indirect source of revenue has been arrived at as under :—

		Taluka Tatta	Taluka Mirpur Sakro	Total
		Acres	Acres	Acres
1.	Estimated culturable area commanded..	35,394	28,313	63,707
2.	*Deduct* lands already occupied ..	22,623	12,110	34,733
3.	Land available for being given out for occupation.	12,771	16,203	28,974
4.	Malkano rates at which these lands can be given out.	Rs. 12 per acre.	Rs. 9·75 per acre.	
		Rs.	Rs.	Rs.
5.	Gross amount to be realised ..	1,53,252	1,57,979	3,11,231
6.	*Deduct* 5 per cent. for special conditions, *i.e.*, lands to be given out free of malkano or at reduced rates.	7,662	7,899	15,561
7.	Net realisations	1,45,590	1,50,080	2,95,670
8.	Interest at 5·41 per cent. on the net realisations.	7,876	8,119	15,995
9.	*Deduct* 10 per cent. as land share ..	787	812	1,599
10.	The Public Works Department share ..	7,089	7,307	14,396

Working expenses.

The present average working expenses are Rs. 49,134. After the canal is remodelled it is anticipated that there will be a saving of about Rs. 10,000 due to reduction in the present annual expenditure on silt clearance. Working expenses of Rs. 61,418 (at Rs. 1·56 per acre) have however been provided in the project.

The net revenue after improvements will therefore be (Rs. 1,21,405—61,418) = 59,987. Adding thereto the present annual loss of Rs. 17,222,* the net revenue due to improvements will be Rs. 77,209 and the percentage return on the capital cost of the project.

$$\frac{77{,}209 \times 100}{10{,}70{,}949} = \text{over } 7 \text{ per cent.}$$

* The system at present shows a loss of Rs. 17,222.

The rates of assessment adopted are the current rates of assessment based on the present unassured supplies through an uncontrolled canal. The rates of assessment will undoubtedly increase after the proposed improvements are carried out but no account has been taken of this in the forecast given above. The financial forecast may therefore be taken to err on the safe side.

9. *Programme of works.*—As stated in paragraph 7 above the improvements will be completed in five years. During the first year about half the portion of earthwork, regulators and road bridges on the Narichach section and the corresponding widening of the feeder as well as fall regulator on Narichach will be completed. During the second year the remaining portion on the Narichach and portion of earthwork, regulators and road bridges on the Kalri section will be completed. During the third year remaining portion on the Kalri will be completed. During the fourth year the distributaries on the Narichach and in the fifth year those on the Kalri will be completed.

Some of the buildings such as Inspection Bungalow and Canal establishment quarters at Babra will be taken in hand and completed during the first year, as it will facilitate the inspection of works during construction. The amount under works will be required as under :—

Years	Rs. (Lakhs)
1930-31	2·25
1931-32	3·92
1932-33	1·60
1933-34	·12
1934-35	·12
Total ..	8·01

55, IRRIGATION (Reserved)—contd.

The following works are proposed to be commenced during the year 1930-31 for which a sum of Rs. 2·25 lakhs is required :—

			Rs. (Lakhs)
A—Preliminary Expenses	1.	Surveying and lining out	0·005
B—Land	2.	Land to be acquired	0·070
D—Regulators	3.	Head Regulators over Narichach, Sadabahar, Allahkhahi, Nandhi, Ghar Kalan Ghar-Machi, Ghar-Mason, Jamwah 36/4 Kahaki, branch Kalri Bathoro large and cross regulators over Narichach at mile 2/1, 15/1 and 17/1 and Ghar Kalan Taki 42 and tail regulator over Narichach.	0·530
E—Falls	4.	Constructing combined fall regulators on the Narichach at miles 9/4, 23/0 and 19/2 and head regulators over Kalri Bathoro small.	0·132
G—Bridges	5.	Road bridge on the Narichach at miles 5, 6 and 12.	0·103
K—Buildings	6.	Inspection Bungalow and canal establishment quarters at Babra.	0·171
L—Earthwork	7.	Earthwork for Kalri feeder, Narichach, and branches from the Narichach.	1·029
P—Miscellaneous	8.	Providing mile, furlong and taki stones and groyning.	0·100
Work-charged establishment	9.	Charges for work-charged establishment	0·050
III—Distributaries, C-Works.	10.	Providing modules and excavating new water-courses.	0·060
		Total	2·250

DECCAN AND GUJARAT.

(2) UNPRODUCTIVE

Mutha Canals

ITEM 45. Remodelling the first 11 miles of the Mutha Right Bank Canal in order to provide for the additional storage for the Poona Water Works.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 50,000
Total ..	.. „ 50,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The provision for additional storage for Poona Cantonment Water Works is an urgent matter, as the present storage capacity of the water-supply reservoirs is only 6½ million gallons against the present daily consumption of 3¼ million gallons. The necessity of increased storage is due to the fact that the Mutha Right Bank Canal, which supplies water to the water-works, has to be closed four times in a year for silt and weed clearance and each closure extends over three days. During these closures the Poona Water Works can obtain no replenishment from the canal and the present storage at the water-works is insufficient to meet even the minimum requirements. In these circumstances, not only is great inconvenience caused to the public during such closures, but in case of a fire or other sudden demand during a closure the situation would be very serious. Also three days are found insufficient to clear the canal properly and four days are necessary for the purpose. It is therefore a matter of vital urgency that extra storage must be provided without delay either (*a*) by means of settling tanks at the water-works or (*b*) by impounding water in the canal during closures. Both these alternative schemes have been worked out and the latter has been found to be advantageous and economical. If the settling tanks were constructed, the ultimate expenditure at the water-works would be about Rs. 5·17 lakhs excluding superior establishment and tools and plant charges, they would benefit the water-works only and the expenditure would be unremunerative. The latter scheme, *viz.*, that of impounding water in the canal during closures, provides for (*i*) dividing the first eleven miles of the Mutha Right Bank Canal into four sections by providing stop gates and scour-sluices with the object of using the canal itself as a storage for water supply in the lower sections while the upper one is being cleared of weeds during closures, (*ii*) construction of two road culverts and certain cross drainage works, (*iii*) stopping leaks and (*iv*) re-sectioning the canal. The estimated cost of this scheme is

Rs. 2,41,028 for 'I-Works' and Rs. 3,13,535 including all charges. It overcomes all the difficulties in connection with additional storage for water supply, is considerably cheaper than the former alternative scheme and it improves the regime of the canal between Khadakwasla and Poona. Under this scheme the maximum period for which storage from the canal will not be available will not exceed 24 hours and allowing another 12 hours for settlement, pumping will be stopped for not more than 36 hours for which period the existing storage tanks will be sufficient for many years to come. The scheme is not only one of great urgency but is also one which can be very fully justified on grounds of financial economy. For an outlay of Rs. 3,13,535, Government would be saved the immediately necessary expenditure of Rs. 5,17,000 (exclusive of establishment, tools and plant charges) on providing additional storage tanks at the Poona Water Works. In addition, the remodelling of the first 11 miles of the Mutha Canals will bring in an additional revenue of about Rs. 21,200 which capitalized at 5 per cent. represents a benefit of Rs. 4,24,000 on the existing canal. As both the Mutha Canals and the Poona Cantonment Water Works will be benefited by the scheme, the cost is to be divided between them as shown below :—

Mutha Canals.

	Rs.
Works	.. 1,20,514
Establishment, tools and plant and other charges ..	.. 39,968
	1,60,482

Poona Cantonment Water Works.

Works	.. 1,20,514
Establishment and tools and plant charges	.. 32,539
	1,53,053
Grand Total ..	3,13,535

It is proposed to provide a sum of Rs. 50,000 to cover the portion of the expenditure on 'Works' in the ensuing year debitable to the capital account of the Mutha Canals under the head '55' and an equal amount has been similarly provided under the head '56-A' to cover the portion of the expenditure on 'Works' debitable to the capital account of the Poona Cantonment Water Works.

Special Irrigation Division.

ITEM 46. Culvert No. 29 Drainage Scheme.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This scheme provides for land drainage of the area lying between Branch No. 1 and water-course No. 27 of the Godavari Right Bank Canal. Out of the total commanded area of 2,142 acres, 372 acres were damaged up to 1926 on account of excessive irrigation. The scheme cannot be delayed without loss as reclamation becomes more and more difficult and costly the longer it is delayed. Damage is rapidly spreading in these areas and unless the scheme is started at once, the work will be very costly later on. The area which will be drained by this scheme is 372 acres and that protected is 1,543 acres. The scheme is estimated to cost Rs. 53,451 for 'Works' and Rs. 72,112 including all charges. After drainage is carried out, an additional area of 284 acres will be brought under the block system of irrigation resulting in an additional net revenue of Rs. 4,861 which is 6·7 per cent. on the total capital outlay. The scheme is therefore remunerative.

		Rs.
Grand Total—55, Irrigation (Reserved)	Recurring ..	*Nil.*
	Non-recurring..	2,91,360

56-A, CAPITAL OUTLAY ON IMPROVEMENTS OF PUBLIC HEALTH (*Transferred*).

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI.

ITEM 47. Remodelling the Mutha Right Bank Canal into sections.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 63,500
Total ..	.. „ 63,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This work is required in order to provide for the additional storage for the Poona Cantonment water works. Full explanation in respect of the work has been given in the list of new items under "55, Irrigation"—(*vide* item No. 45 under 55, Irrigation). Half the cost of this work is debitable to the capital account of the Poona Cantonment water works and half to "55-Irrigation".

ITEM 48. New water pump for the Poona Cantonment Water Works.

Recurring ..	.. Rs. *Nil.*	Non-recurring	.. Rs. 57,340
Total ..	.. „ 57,340	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The existing pump No. 1 was installed 38 years ago and is now worn out. The usual life assigned to this kind of machinery under normal conditions of working is 30 years. This pump cannot now be relied upon even as a stand by. Moreover it is found to be very wasteful in steam consumption, consuming 63 lbs. of steam per W. H. P. hour against a consumption of 25 lbs. by the pump installed in 1927. The provision is made up as follows :—

	Rs.
Net cost of Works	45,150
Establishment charges	10,836
Tools and Plant	1,354

Grand Total—56-A, Capital Outlay on Improvements on Public Health	Recurring ..	*Nil.*
	Non-recurring ..	1,20,840
Grand Total of all heads (not charged to Revenue) ..	Recurring ..	*Nil.*
	Non-recurring ..	4,12,200

STATEMENT GG

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1930-31

List of new major works for 1930-31 under the head 41, Civil Works.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Excise (Revenue Department).			
1. Ratnagiri.	Mahad ..	Liquor Warehouse ..	33,858	34,000	The building at present hired is in a dilapidated condition and quite unfit for a liquor warehouse. Owing to want of space the spirit has to be stored in drums in the verandah quite unprotected and this causes considerable loss by wastage and dryage. There is also every possibility of the drums being opened and liquor stolen therefrom. There is no other suitable accommodation in the town and the construction of a new building on modern lines is an urgent necessity. In the interests of Government revenue it is desirable that the warehouse staff should have quarters on the spot; otherwise the warehouse will remain unguarded after working hours. The plans also provide for these quarters.
				34,000	
		Jails and Convict Settlements (Home Department).			
2. Hyderabad Canals.	Hyderabad (Sind).	Extension of Jail ..	2,35,660 (Revised).	1,00,000	The jail population of Sind for many years past has been greatly in excess of the sanctioned accommodation. Additional prison buildings at Hyderabad are urgently required to relieve the gross overcrowding which at present takes place. Site is available.
				1,00,000	
		Police (Home Department).			
3. Ahmedabad.	Ahmedabad.	Acquisition of land for constructing quarters for Police Officers and men of the Sherkotda Police Station, Ahmedabad.	49,450	50,000	The land selected for acquisition is situated in mill area. If the acquisition is delayed the land may be appropriated for non-agricultural uses and when that happens, the Police Department will have to seek for another site which may not be as suitable as the present one. The site comprises five Survey Nos. and the owner of one of the Survey Nos. has already applied to the Collector for permission to use his land for non-agricultural purposes stating that Government should proceed with its acquisition if the permission applied for is not granted.
4. Shikarpur Canals.	Sukkur ,,	Construction of a Police station with lock-ups and quarters for 2 Sub-Inspectors, 3 Head Constables and 10 Constables in Sukkur town.	62,847	40,000	The existing police station building is a very old one. It is incommodious and in a dilapidated condition. The upper floor has collapsed and the Executive Engineer, Shikarpur Canals, has strongly recommended that the building should be pulled down. The quarters for Head Constables and Constables attached to it are not according to the type design and are dark and unhealthy and in a dilapidated condition. No quarters are available for the Sub-Inspector in the vicinity of the Police Station. Land is available.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Police (Home Department)—concld.			
5. Aden ..	Maala ..	Purchase of Railway buildings at Maala for a Police station and quarters for 1 Inspector of Police, 2 Head Constables and 21 Constables and construction of new lock-ups.	47,592	48,000	The existing police lines which belong to Messrs. Cowasji Dinshaw are in a dilapidated condition. The Assistant Director, Medical Services, and the Commanding Royal Engineer, Aden Brigade, who inspected these buildings in 1921 have condemned them on sanitary and other grounds. Owing to dearth of houses it is not possible for the policemen to find hired accommodation at Maala and hence 23 men are herded together in the above lines which provide accommodation for 15 constables only. The present police station at Maala is a shanty which has nothing to commend it except its situation on the main road. The lock-up consists of 3 cells in a ramshackle building. The Police Inspector lives in a private house rented by Government at an inconvenient distance from the police station. As the Aden Railway is being liquidated and its premises in the centre of Maala are for disposal, an opportunity presents itself to make adequate provision for all police requirements at a total cost of Rs. 47,592 as detailed below :—
					Sale price.
					Rs.
					(1) Purchase of Railway Institute building for a police station 3,000
					Electric lights 360
					(2) Purchase of Railway menial quarters for police establishment, i.e., 2 Head Constables and 21 Constables .. 25,000
					Cost of land, 2,111 square yards 5,277
					(3) Purchase of Railway Executive Accountant's Bungalow for Police Inspector .. 5,000
					Electric lights 240
					(4) Construction of a new lock-up with 3 cells and store room on a site adjacent to the Railway Institute .. 2,500
					Cost of land (90 square yards). 225
					Electric lights 50
					(5) Fencing round the Railway Institute and Accountant's Bungalow 1,000
					(6) Cost of land to be enclosed and acquired from the Aden Settlement 4,640
					(7) Repairs to floor of the Accountant's Bungalow .. 300
					Total .. 47,592
					As it is economical to purchase these buildings rather than to build new quarters Government propose to take over the buildings referred to at serial Nos. (1) to (3) above from the Aden Railway and to construct new lock-ups, etc., as detailed at serial No. (4) above.
				1,38,000	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Medical (General Department).			
6. Poona ..	Yeravda ..	Additional quarters for the Nursing staff of the Central Mental Hospital.	21,000	21,000	The present Nursing staff and the accommodation they occupy is as follows :— (1) Supervisor—Married. Occupies Supervisor's quarters. (2) Senior Overseer—Married. Occupies Senior Overseer's quarters. (3) Junior Overseers—Married. Occupy overseers' quarters. (4) One Matron—Married. Senior Overseer stays in the Senior Overseer's quarters. (5) Nurses—all single—Occupy Nurses' House which has proper accommodation for three only. The necessity for the present work arises from the fact that the Senior Overseer is likely to leave and another man will be appointed to fill in the vacancy for whom there will be no accommodation. The proposed additions will provide accommodation for the Matron and the new overseer can occupy the present Senior Overseer's quarters. Besides this, when the Parsi Female Section is built from the funds donated to Government, *viz.*, the late Bai Avabai Petit donation, the services of another nurse will have to be engaged, and accommodation for her will be essential. Land is available.
7. Hyderabad Canals.	Hyderabad (Sind).	Additions and alterations to the Mental Hospital.	21,112	21,000	There are 151 inmates in the hospital and the accommodation is for 124 males only. The Superintendent states he will be unable to admit any more male insanes. When the Old Civil Yard which is at present uninhabitable (the plans and estimates for the renewal of which are sanctioned) is repaired, additional accommodation for 79 male insanes will be available. Land is available.
				42,000	
		Communications (Public Works Department).			
8. Ahmednagar.	Toka ..	Constructing a new ferry boat on Imampur Ghat-Toka Road.	16,539	17,000	The existing ferry boat is very old and past repairs. There is no saying when an accident to life by drowning may not occur if the old ferry boat is continued to be used.
				17,000	
		Grand Total ..		3,31,000	

List of new major works for 1930-31 under the head 60, Civil Works.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		General Administration (Revenue Department).			
1. Ghar Canals.	Dadu ..	Revenue buildings for the new District on the Right Bank of the Indus.	3,37,000	3,37,000	As a result of the construction of the Lloyd Barrage very large areas in the districts of Larkana, Nawabshah, Hyderabad and Thar Parkar will become available for cultivation and this will throw a very heavy additional burden upon every branch of administration. In order to cope with the extra work it is proposed to create two new districts, one on the Right Bank and the other on the Left Bank of the Indus. While two additional districts are essential both of them will not be required immediately since the development of lands to be commanded by the Barrage Canals will necessarily be the work of years. It is therefore proposed to make a beginning with only one district, *viz.*, that on the Right Bank, with effect from 1st April 1931, the canals in that area being expected to be in working order in the year 1932. This scheme involves the creation of a new taluka in the Upper Sind Frontier District with headquarters at Garhi Khairo. The district headquarters have not yet been settled, the selection lying between Dadu and Sehwan. The buildings required in connection with the scheme are :—
					Rs.
					(1) Collector's kacheri. } for the new District. 2,00,000
					(2) Collector's Bungalow. } for the new District. 40,000
					(3) Taluka kacheri at Ghari Khairo. } Upper Sind Frontier District. 85,000
					3,25,000
					Land compensation. .. 12,000
					Total .. 3,37,000
					As the new district is to be created from 1st April 1931, the buildings must be ready before that date. It is therefore essential that the works should be carried out in the year 1930-31.
		Police (Home Department).		3,37,000	
2. Ghar Canals.	Dadu ..	Police buildings in the new District on the Right Bank of the Indus.	4,24,000	4,00,000	*Vide* remarks on item 1 above.
					Rs.
					(1) District Superintendent's bungalow. 10,000
					(2) District Superintendent's office. 19,000
					(3) Deputy Superintendent's bungalow and office. 20,000
					(4) Headquarters Police lines 3,30,000
					(5) Quarters for 4 Police Sub-Inspectors. 30,000
					(6) Police Lines at Gharhi Khairo. 15,000
					Total .. 4,24,000
					As the new District is to be created from 1st April 1931, the buildings must be ready before that date. It is therefore essential that the works should be carried out in the year 1930-31.
				4,00,000	
		Grand Total ..		7,37,000	

STATEMENT H

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1929-30 FROM SAVINGS

5. LAND REVENUE (*Reserved*).

ITEM 1. Revision of the pay and allowances of the menial establishment under the Manager, Incumbered Estates in Sind.

Expenditure sanctioned in 1929-30	Rs. 131
Annual average cost	,, 648

Remarks.—The permanent peons of the Manager, Incumbered Estates in Sind, represented that their pay was inadequate and requested that their emoluments might be placed on the same footing as those of the peons in the Revenue and Land Records Departments in Sind. The number of permanent peons and their present pay is as shown below :—

	Pay per mensem.
	Rs.
1 Havaldar	21
1 Naik	18
10 Peons (8 at Hyderabad and 2 at Sukkur)	16 each.

The pay of the Havaldar and Naik is the same as that drawn by men of the same status in the Revenue Department, but the peons of the Revenue Department get Re. 1 per mensem more than the pay of those of the Incumbered Estates Department. In addition, each of the Revenue Department menials gets Rs. 3 per mensem as house rent and Re. 1 per mensem as local allowance at Hyderabad and Rs. 2 per mensem as house rent at Sukkur. The present pay of the men of the Incumbered Estates Department does not attract useful men. Their duties are in no way less onerous than those of the peons in the Revenue Department. In fact there is really no difference between the Manager's office and any Revenue office in Sind. Sanction was therefore accorded to the revision of the pay and allowances of the Manager's menial establishment so as to bring them on a level with those of the menials in the Revenue Department. The net extra cost on account of the revision amounts to Rs. 648 per annum. This cost will not fall on the provincial revenues, but will be recovered from the estates concerned.

Grand Total—5. Land Revenue (Reserved). .. Rs. 131

6, *EXCISE (Transferred).*

ITEM 2. Retention of the excise establishment set free by the transfer of the control over excise arrangements in the Western India States Agency.

Expenditure sanctioned in 1929-30	.. Rs. 6,912
Annual average cost	.. ,, 6,912

Remarks.—As a result of the restoration of the Deesa Cantonment to His Highness the Nawab of Palanpur and the transfer of the control exercised by the Government of Bombay over the excise arrangements in the Western India States Agency to the Honourable the Agent to the Governor General the following establishment was set free :—

Place of employment.	Strength of the staff.
Deesa Cantonment ..	.. { 1 Jamadar 3 Peons.
Railway lines from Khodiar to Roho	.. { 4 Amaldars 18 Peons.

The Commissioner of Exise reported that it would not be possible to disband the staff as it was necessary to strengthen the staff at various places owing to the fact that excise crime was rapidly increasing. He proposed to employ the staff withdrawn from the Deesa Cantonment at Jhatosna in the Katosan taluka of the Mahi Kantha Agency for the suppression of illicit distillation which was being carried on in that taluka on a large scale. In regard to the staff withdrawn from the Railway lines the Commissioner made the following proposals :—

(*i*) that one amaldar and four peons be posted at the Sabarmati station and two peons at the Khodiar station as with the relinquishment of the control over the railway lines from Khodiar to Roho, the staff required strengthening ;

(*ii*) that the services of two peons and one female searcher be lent to the Political Agent, Banas Kantha, to keep a watch over smugglers ;

(*iii*) that one amaldar be sanctioned for the new liquor warehouse to be opened at Satlasna in the Mahi Kantha Agency, and pending the opening of the warehouse, the amaldar be directed to work with the Excise Inspector, Ahmedabad ;

(*iv*) that the excise staff employed at Baroda Railway station be increased by one amaldar and two peons for efficient check over smuggling of excisable articles as the existing staff was quite inadequate to cope with the increasing excise work at the station ;

(*v*) that one amaldar and two peons be posted at Nadiad station to keep a watch over the smuggling of opium which was being carried on in the taluka ; and

(*vi*) that the excise staff at the Bhuwaldi and Adalaj outposts in the Daskroi taluka be strengthened by four men and one peon respectively for the suppression of illicit distillation.

Government were satisfied as regards the necessity for strengthening the excise staff at the various places detailed by the Commissioner and they accordingly sanctioned his proposals.

ITEM 3. Creation of an additional appointment of Inspector of Warehouses.

Expenditure sanctioned in 1929-30	.. Rs. 1,800
Annual average cost	.. ,, 2,276

Remarks.—Before the separation of the Salt and Excise Departments in 1924 there were two Supervisors and one Superintendent for the supervision of distilleries and warehouses in the Presidency proper. On the separation of the two Departments the Superintendent's appointment was abolished. In 1925 the separate Distillery Branch as such was also abolished and amalgamated with the Executive Branch, and the entire work of the supervision of distilleries and warehouses and the auditing of warehouse accounts throughout the Presidency proper was entrusted to two Inspectors with headquarters at Surat and Poona respectively. At the end of March last the Commissioner of Exeise reported that from actual experience it was found that the two Inspectors were unable to cope with the work required of them since their charges were very extensive and this entailed on them heavy office and touring work with the result that some warehouses were either left out of the inspection rounds or were only examined at very long intervals. He therefore requested the sanction of Government to the creation of an additional appointment. Government were satisfied that the appointment of a third Inspector of Warehouses was necessary and they accordingly sanctioned the Commissioner's recommendation. No increase in the cadre of Inspectors was however made, as the expiration of the contract with the Dabhoda Distillery Contractors on 31st March 1929 set free one Inspector, and it was directed that that appointment should be utilized in filling up the post of the third Inspector of Warehouses.

2. An establishment consisting of two clerks, one amaldar and three peons under the Inspector was also sanctioned by transfer from the existing staff.

Grand total—6, Excise (Transferred) .. .. Rs. 8,712

22, GENERAL ADMINISTRATION (Reserved).

ITEM 4. Entertainment of an additional clerk in the office of the Collector of Broach for doing the work of the managed estates.

Expenditure sanctioned in 1929-30	Rs. 300
Annual average cost	,, 660

Remarks.—In the year 1923 an allowance of Rs. 5 per mensem was granted to a clerk in the office of the Collector of Broach for doing the work of estates managed under the Court of Wards Act and the Guardians and Wards Act in addition to his own duties. By 1928 several large estates had been taken under Government management, and the management of and the correspondence concerning them began to entail a considerable amount of additional work in the Collector's office. It was thus found extremely difficult to get the work of all the estates done by one clerk in addition to his ordinary routine work. The entertainment of a whole-time clerk thus became necessary. Sanction was therefore accorded in May 1929 to the entertainment of a clerk on Rs. 30—5/2—80 per mensem on the Collector's establishment, the clerk being treated as in foreign service and the average cost on account of his pay and leave and pension contribution being recovered from the estates concerned. It was also ordered that from the date of the entertainment of the additional clerk the grant of the allowance of Rs. 5 per mensem paid to one of the clerks in the Collector's office for doing the work of the estates should cease.

Grand Total—22, General Administration (Reserved) .. Rs. 300

24, ADMINISTRATION OF JUSTICE

ITEM 5. Entertainment of an extra clerk under the District Judge, Hyderabad.

	Rs.
Expenditure sanctioned in 1929-30	290
Annual average cost	660

Remarks.—The transfer to the Hyderabad Judicial District of the Civil and Criminal work of the Karachi District with the exclusion of the work of the City and Taluka of Karachi, which came into effect from 1st December 1928, has resulted in an increase in the administrative work. The work has also increased owing to the trial of the Sessions cases at Tatta. In order to keep the work of the District Court, Hyderabad, up-to-date, an extra clerk on Rs. 30-5/2-80 has been sanctioned for the Hyderabad District.

ITEM 6. Entertainment of 3 clerks for the Village Munsiffs in the Dharwar District.

	Rs.
Expenditure sanctioned in 1929-30	446
Annual average cost	720

Remarks.—The institutions of suits before the Village Munsiffs of Gadag-Betgiri, Shiggaon and Hubli in the Dharwar District have increased of late, as they can now try suits of the value of Rs. 25 both relating to money and rent. The Village Munsiffs have to maintain registers of suits and darkhasts, to submit monthly returns and to send disposed of cases to the Court. Summonses to defendants and witnesses have also to be prepared. In order to do this writing work, one clerk for each of the three village Munsiffs has been sanctioned on pay of Rs. 20 per mensem for the period of one year in the first instance.

Grand Total—24, Administration of Justice (Reserved) .. Rs. 736

26. POLICE—(Reserved).

ITEM 7.—Increase in the strength of the Aden Police Force by one constable.

Expenditure sanctioned in 1929-30	Rs. 330
Annual average cost	,, 360

Remarks.—On a requisition made by the Chairman, Aden Settlement, a second class constable on Rs. 30 per mensem has been permanently supplied to the Aden Settlement, with effect from 1st April 1929, at the cost of the Settlement, to assist the Settlement Warrant Officer. Government have therefore increased the strength of the Aden Police force by one constable. However, as the expenditure on account of the constable has to be incurred in the first instance by the Police Department, the extra charge involved during the financial year 1929-30, is met from savings available under the head "26, Police—District Executive Force (Aden)—Pay of Establishment—non-Gazetted Executive Officers." The recoveries made from the Aden Settlement on account of the constable will be credited to the head "XIX—Police (Receipts)."

ITEM 8. Entertainment of a driver for the prison van purchased for the Aden Police Force.

Expenditure sanctioned in 1929-30	Rs. 540
Annual average cost	,, 600

Remarks.—As a prison van for the Aden Police Force was urgently required, its purchase was sanctioned by Government in March 1929 at a cost not exceeding Rs. 2,500 and the entertainment of a driver on Rs. 50 per mensem for the van was sanctioned, with effect from 6th April 1929. The extra charge involved during the year 1929-30 on account of the entertainment of the driver was met from the provision of Rs. 4,51,852 made for the reorganization of the Aden Police Force under the head "26, Police—District Executive Force—District Police, Aden".

Grand Total—26, Police (Reserved)	Rs. 870

ITEM 9.- Opening of an Anglo-Urdu Middle School for Girls, Poona.

Expenditure sanctioned during 1929-30	Rs. 784
Annual average cost	„ 3,464

Remarks.—A resolution was passed in 1925 by the Legislative Council recommending to Government the opening of an Anglo-Urdu Middle School for Girls. The Honourable Minister in charge of Education at the time gave a pledge that as soon as Government were assured of a regular attendance of thirty girls, they would be prepared to open an Anglo-Urdu Middle School for Girls in Poona. The Director of Public Instruction reported that there were reasonable grounds for believing that 30 and probably 40 girls were ready to join the school, but owing to continued financial stringency and the want of suitable accommodation the opening of the school had to be postponed. It has now, however, been found that the need of providing facilities for middle school education is urgent and unavoidable as girls learning English at the Central Urdu Schools are unable to continue their studies for want of facilities, beyond the 3rd standard, Government have had no alternative therefore but to sanction the opening of the school from November 1929 when suitable accommodation became available and funds could be provided for from savings.

2. The gross annual cost on account of additional establishment and house-rent, etc., comes to Rs. 5,301 but against this there will be a saving of Rs. 1,935 on account of the discontinuance of the post of the English teacher at the Central Urdu Girls' School whose work will now be done by one of the two undergraduate assistant teachers. In addition to the recurring cost during the current year shown above a sum of Rs. 1,000 has been sanctioned as non-recurring expenditure on furniture, equipment, etc.

ITEM 10. Additional stipends to Bhil students—District Local Board, West Khandesh.

Expenditure sanctioned during 1929-30	Rs. 2,360
Annual average cost	„ 2,360

Remarks.—The District Local Board, West Khandesh, has been maintaining two boarding houses for Bhil students at Nandurbar and Kukurmunda and giving 24 and 16 stipends respectively at Rs. 9 each to the boarders attending the two boarding houses. The Board reported that more students from Taloda Taluka were seeking admission to the boarding house at Kukurmunda but that as this boarding house could not accommodate more than 16 students the Board had shifted it to Taloda for the convenience of the boys seeking admission. The Board also reported that it had to refuse more admission every year for want of provision of additional stipends and therefore proposed to increase the number of stipends from 24 to 40 at the Nandurbar boarding house and from 16 to 30 at the Taloda boarding house. The Bhils form more than one-third of the population of the District and are so poor that they cannot afford to keep their children in schools especially in higher standards and it was considered that the award of stipends to their children would prove to be an agreeable inducement to them and go a great way in furthering the spread of education among this backward community. For these reasons Government sanctioned the Board's proposal.

Grand Total—31, Education (Transferred) .. .. Rs. 3,144

32. MEDICAL (*Transferred*).

ITEM 11. Revision of pay of Nurses and Matron at the Central Mental Hospital, Yeravda.

Expenditure sanctioned in 1928-29	Rs. 935
Annual average cost	,, 1,716

Remarks.—Until 1928-29 the pay of the Matron at the Central Mental Hospital, Yeravda, was Rs. 165—5—200 and that of the 4 Nurses was Rs. 125—5—150 each per mensem. In April 1924 the Surgeon General brought to notice the inadequacy of this pay having regard to the rates of pay of the Overseers at the Hospital and the salary of the European staff at the adjoining Central Jail, and stated that considerable difficulty was consequently being experienced in recruiting suitable nurses, vacancies remaining unfilled for months. In July 1925, after full consideration of the case, Government approved, as an administrative measure, an increase in the pay of the matron from Rs. 165—5—200 to Rs. 200—5—250 and in that of the nurses from Rs. 125—5—150 to Rs. 150—5—175 each per mensem but, owing to financial stringency, no provision on this account could be included in the budget estimates of 1926-27, 1927-28 or 1928-29. The difficulty of recruitment had in the meanwhile increased and Government, therefore, sanctioned the proposed increase in pay in January 1929, the extra expenditure on that account during 1928-29 being met by reappropriation from savings.

ITEM 12. Entertainment of additional staff for the new laboratories of the B. J. Medical School, Poona.

Expenditure sanctioned in 1929-30	Rs. 580
Annual average cost	,, 750

Remarks.—New laboratories were recently constructed at the B. J. Medical School, Poona, but owing to financial stringency no staff could be sanctioned in connection with their upkeep. In December 1928 the Surgeon General represented the urgency of entertaining 1 Subordinate Medical Service Officer, with his grade pay and a house-rent allowance of Rs. 20 and a special pay of Rs. 25, 1 servant for the museum at Rs. 20—½—25 and 1 sweeper at Rs. 15 to look after the laboratories and take care of the apparatus received from Europe. The Surgeon General was asked to provide the required Subordinate Medical Service Officer from the reserve of the service and to give him the usual house-rent allowance from the provision already made for the purpose. Sanction was also accorded to the grant of a special pay of Rs. 25 per mensem to the Subordinate Medical Service Officer and to the entertainment of the proposed servant and the sweeper, the extra expenditure during 1929-30 being met by reappropriation from savings.

ITEM 13. Appointment of an additional clerk at the Central Mental Hospital, Yeravda.

Expenditure sanctioned in 1929-30	Rs. 160
Annual average cost	,, 660

Remarks.—The total number of patients at the Central Mental Hospital, Yeravda, has increased from 497·3 in 1921 to 679 at present thus entailing a corresponding increase in the clerical and accounts work in the Superintendent's office. The enhanced number of paying patients has also created more correspondence and increased the necessary ledgers, bill and receipt work, banking, etc. From the details of the clerical work furnished by the Superintendent, the Surgeon General was convinced that the work could not be carried on with tolerable efficiency without an increase in the existing staff and, therefore, proposed the appointment of an additional clerk on the scale of Rs. 30—5/2—80. The proposal was sanctioned and the extra expenditure involved during 1929-30 was met by reappropriation from savings.

ITEM 14. Revision of pay of the Lecturer in Science at the Medical School, Hyderabad.

Expenditure sanctioned in 1929-30	Rs. 80
Annual average cost	,, 1,000

Remarks.—The pay originally fixed for the Lecturer in Science at the Medical School, Hyderabad, was Rs. 125 per mensem and he used to lecture to the first year students in Physics, Chemistry and Biology, doing both theoretical and practical work single handed without any assistant. With effect from 1929-30 the Lecturer has to prepare students for the First L.C.P.S. Examination twice a year in all the three subjects in accordance with the new regulations of the College of Physicians and Surgeons and the teaching has necessarily to be of a higher standard. Having regard to this fact and to the rates of pay of similar Lecturers in the Educational Department and of those at the Medical Schools at Poona and Ahmedabad, the pay of Rs. 125 for the Lecturer in Science at the Hyderabad Medical School was found inadequate and increased to Rs. 125—10—275 per mensem, the extra expenditure involved during 1929-30 being met by reappropriation from savings.

Grand Total—32, Medical (Transferred)	Rs. 1,755

33, PUBLIC HEALTH. (Transferred).

ITEM 15. Entertainment of 6 additional malis at the Haffkine Institute, Bombay.

	Rs.
Expenditure sanctioned in 1929-30	1,368
Annual average cost	1,440

Remarks.—In order to prevent contamination of the vaccine prepared at the Haffkine Institute a boundary wall was built at the Institute and the ground enclosed by this wall was made into lawns to keep it free from dust, etc. Additional staff to lay these lawns and to take care of them afterwards was considered absolutely necessary and 6 men were sanctioned permanently for the purpose. All the 6 men have been provided with free accommodation. The extra expenditure involved during 1929-30 has been met by reappropriation from savings.

ITEM 16. Entertainment of an additional clerk at the Yeravda Central Prison in connection with the distribution of quinine.

	Rs.
Expenditure sanctioned in 1929-30	180
Annual average cost	660

Remarks.—The work of the distribution of quinine in various forms was formerly done partly at the Medical Store Depôt, Bombay, and partly by the Jail Department. The whole of this work is now being carried out at the Yeravda Central Prison which supplies quinine to all Government Departments and public bodies. This has resulted in a very great increase of work both in correspondence and accounts. The Director of Public Health reported that it was impossible for only one clerk to manage all the work. An additional clerk in the grade of Rs. 30—5/2—80 per mensem was accordingly sanctioned for this work. The extra charge involved in the current year has been met from the grant of Rs. 50,000 for "Free distribution of quinine, etc."

ITEM 17. Maintenance of and repairs to new Bahiroba Pumping Station, Poona.

	Rs.
Expenditure sanctioned in 1929-30	18,000
Annual average cost	55,000

Remarks.—The new Bahiroba Pumping Station has been brought into operation with effect from the 8th August 1929 and is being maintained by the Superintending Engineer, Public Health, since that date, as per terms of settlement with the Poona City Municipality in connection with the Poona Drainage Improvement Scheme. The plant being under installation last year, no provision for the maintenance and repairs of the same could be made in the budget for the year 1929-30. The necessary cost is estimated at Rs. 24,929 for the period from 8th August 1929 to 31st March 1930. Out of this only an allotment of Rs. 18,000 has been appropriated from savings in the grant for current repairs and for the maintenance and repairs of the Central Pumping Station, Poona City, which is to be run for six months only owing to the installation of the new Bahiroba Pumping Station. In case a further allotment is necessary during the year it will be met by reappropriation from savings.

Grand Total, 33, Public Health—(Transferred) .. Rs. 19,548

34, AGRICULTURE—(Transferred).

ITEM 18. Entertainment of an additional clerk on Rs. 85—5/2—100 per mensem in the office of the Director of Agriculture.

	Rs.
Expenditure sanctioned in 1929-30	720
Annual average cost	1,212

Remarks.—The Agricultural Department has in hand the following research schemes which are financed from funds provided by the Indian Central Cotton Committee :—

(1) Study of Physiology of the cotton plant in Gujarat.

(2) Plant Breeding work on the up-land cotton and study of wilt in the Dharwar District.

(3) Study of Earias boll-worms.

All the payments made by the Committee are lodged in a separate Personal Ledger Account opened by the Director of Agriculture for the purpose. The payments are made to the Director of Agriculture direct by the Treasury Officer at Poona on presentation of cheques and debited to his account. The practice hitherto followed by the Director has been to disburse pay and travelling allowance of Government servants employed on cotton research works from Government treasuries and the pay and travelling allowance of private men so employed and the amounts required for contingent expenditure have been disbursed by issue of Remittance Transfer Receipts. As the centralisation of all payments at a single treasury helps the correctness of debits against the account concerned and as this arrangement facilitates an easy agreement of balance on the books of all the officers concerned, it has been decided to pay the bills of officers who do not hold permanent posts under Government through the Personal Ledger Account by cheques, the bills being retained in the Director's office for audit by the Local Audit Department and to send the pay and travelling allowance bills of officers in Government service to the Accountant General for audit with a covering list showing the necessary particulars of payment. This new procedure involves considerable increase in the accounts work of the Director's office. It has therefore been found necessary to sanction an additional clerk in the grade of Rs. 88—5/2—100 with house-rent allowance, exclusively for this work. The extra charge during the current year will be met from the grants at the disposal of the Director.

Grand Total, 34, Agriculture—(Transferred) .. Rs. 720

ITEM 19. Increase in the pay of the Industrial Chemist.

	Rs.
Expenditure sanctioned in 1929-30	350
Annual average cost	600

Remarks.—In the current year's budget provision was made on account of the appointment of an Industrial Chemist on Rs. 250 per mensem for the Industries Department. As a suitable chemist could not be had on this rate of pay it was necessary to grant a pay of Rs. 300 per mensem to the selected candidate.

Grand Total, 35, Industries—(Transferred) .. Rs. 350

ITEM 20. Grant of special pay to the Head Clerk of the Commissioner for Workmen's Compensation.

	Rs.
Expenditure sanctioned in 1929-30	240
Annual average cost	240

Remarks.—The post of Commissioner for Workmen's Compensation is at present being held by the Director of Information and Labour Intelligence. This arrangement has thrown much additional work on the Commissioner's Head Clerk. For this additional work the Head Clerk has been granted as a temporary measure a special pay of Rs. 20 per mensem.

Grand Total, 37, Miscellaneous Departments—(Reserved) .. Rs. 240

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41, CIVIL WORKS—PROVINCIAL (Partly Reserved and partly Transferred).

ITEM 21. Creation of a clerk's post in the grade of Rs. 60—4—100—3—160 on the permanent establishment of the office of the Electrical Inspector.

	Rs.
Expenditure sanctioned in 1929-30	588
Annual average cost	1,120

Remarks.—The clerical staff of the office of the Electrical Inspector consisted of 3 temporary clerks. With the coming into force of the rules regarding the levy of fees for the services of Electrical Inspectors new registers had to be opened. The correspondence in connection with levy of fees was increasing to a great extent while much time was taken in receiving fees and passing receipts. The revenue obtained by fees in a normal year amounts to Rs. 40,000 to Rs. 50,000. From the year 1923 six more electric licenses were brought into operation and some more were expected to follow in due course. The testing work which was formerly being done in the office of the Executive Electrical Engineer was transferred to the Electrical Inspector's office from the 1st April 1926. It was not possible for the three temporary clerks to cope with the increased work and it was feared that if an additional post of a clerk was not created the work would fall in arrears and it would be unmanageable. In these circumstances a post of a clerk on permanent establishment of the Electrical Inspector's office in the grade of Rs. 60—4—100—3—160 has been created with effect from the 1st April 1929.

ITEM 22. Creation of a post of a Supervisor on the temporary establishment of the Executive Electrical Engineer.

	Rs.
Expenditure sanctioned in 1929-30	1,176
Annual average cost	1,560

Remarks.—The supply of electric energy commenced at Bandra on the 1st April 1928 and the licensee's works were in progress in Khar Road and Santa Cruz where the supply was to be commenced shortly. The three subordinates for the town and island of Bombay were already overworked and hence it was not possible for any of them to attend to the above additional work without loss of efficiency. The supply of electric energy at Thana was expected to commence shortly. In these circumstances an appointment of a Supervisor on Rs. 130 per mensem was sanctioned.

ITEM 23. Conversion of the temporary post of the telephone operator in the Public Works Department building into a permanent one.

Expenditure sanctioned in 1929-30 ..	.. No extra expenditure.
	Rs.
Annual average cost ..	.. 1,260

Remarks.—There are about 14 telephone instruments to be attended to in the Public Works Department building. A telephone operator is permanently required and hence it is not reasonable to deny him the concessions of a permanent service. A telephone operator in the Civil Secretariat is on permanent establishment. In these circumstances the temporary post of the operator in the Public Works Department building has been converted into a permanent one on the scale of Rs. 60—4—100—5—150. The present incumbent of the post has been started on Rs. 88 per mensem against his actual pay of Rs. 90 per mensem on temporary establishment. No extra expenditure has, therefore, been incurred in 1929-30.

Grand total, 41, Civil Works—(Partly Reserved and partly Transferred) ..	Rs. 1,764
Grand total of all Heads (charged to Revenue)	Rs. 38,270

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